Senthil
INFOTEK LIMITED
(Formerly Sentil Agrotech Limited)

Regd. & Head Office :
157, Dhanalakshmi Society, Mahendra Hills, East Marredpally,
Secunderabad - 500 026. Telangana. INDIA.
Phone/Fax : +91-40-27731375, (M) 9441070826
CIN : L72200TG1997PLC026943
www.senthilinfo.com, e-mail: senthilinfoteklimited@yahoo.com,

To,
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Date: 07.09.2026

Dear Sir / Madam,

Sub: 32nd Annual Report.

Ref: Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Unit: Senthil Infotek Limited (Scrip Code: 531980)

With reference to the subject cited, please find the enclosed 32nd Annual Report of the Company pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as sent to the Shareholders for the ensuing 32nd Annual General Meeting of the Company which is scheduled to be held on Wednesday, the 30th day of September, 2026 at 03:30 P.M. through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM").

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For Senthil Infotek Limited

PITCHANDI CHELLAMANI
Digitally signed by PITCHANDI CHELLAMANI
Date: 2026.09.07 18:18:04 +05'30'

Chellamani Pitchandi
Managing Director
(DIN: 01256061)

SENTHIL INFOTEK LIMITED

32ND
ANNUAL REPORT
2025-26

SENTHIL INFOTEK LIMITED

CORPORATE INFORMATION

BOARD OF DIRECTORS:

1. Mr. Chellamani Pitchandi	-	Managing Director (DIN: 01256061)
2. Mr. SreehariAnkem	-	Independent Director (DIN: 01866541)
3. Mrs. Surekha Dittakavi	-	Independent Director (DIN: 02779045)
4. Mrs. Sarada Dittakavi	-	Independent Director (DIN: 05209781)
5. Mr. Sunkara Srivatsava	-	Joint Managing Director (Additional) (DIN: 01725431)
6. Mr. Gogineni Srinivas	-	Non-Executive Director (Additional) (DIN: 11581750)
7. Mr. Kolli Murali Krishna	-	Non-Executive Director (Additional) (DIN: 11567582)
8. Mr. Molugu Sripal Reddy	-	Independent Director (Additional) (DIN: 03642466)
9. Mr. Mopperthy Sudheer	-	Independent Director (Additional) (DIN: 00404917)

CHIEF FINANCIAL OFFICER:

Ms. Malliga

COMPANY SECRETARY AND COMPLIANCE OFFICER
Mr. Dipak Kadel

REGISTERED OFFICE :

3rd Floor, Plot No 76,
Patel Engineering Building, Road No.
9A, Beside Andhra Prabha Office, Jubilee Hills,
Hyderabad, Rangareddy, Telangana -500033.
Email: senthilinfoteklimited@yahoo.com

STATUTORY AUDITORS:

M S P R & Co,
Chartered Accountants

INTERNAL AUDITORS :

Ch. Krishna Reddy
Chartered Accountants

SECRETARIAL AUDITORS:

Nishant Darak & Associates
Practicing Company Secretary

CIN	:	L72200TG1997PLC026943
ISIN	:	INE564B01015
BANKERS	:	Union Bank of India

AUDIT COMMITTEE:

1. Mrs. Surekha Dittakavi	-	Chairperson
2. Mrs. Sarada Dittakavi	-	Member
3. Mr. Srihari Ankem	-	Member

NOMINATION & REMUNERATION COMMITTEE:

1. Mrs. Sarada Dittakavi	-	Chairperson
2. Mr. Srihari Ankem	-	Member
3. Mrs. Seetha Lakshmi Pitchandi	-	Member

STAKEHOLDER RELATIONSHIP COMMITTEE:

1. Mrs. Surekha Dittakavi	-	Chairperson
2. Mr. Srihari Ankem	-	Member
3. Mrs. Seetha Lakshmi Pitchandi	-	Member

REGISTRAR & SHARE TRANSFER AGENTS:

Venture Capital & Corporate Investment Private Limited
AU RUM" Door No. 4-50/P-ll/57/4F & 5F, Plot No. 57,
4th & 5th Floor, Jayabheri Phase -11 Gachibowli, Hyderabad -500032.
Ph: 040 - 23545913, E-mail: xlfield@gmail.com

LISTING	:	BSE Limited
E-MAIL	:	senthilinfoteklimited@yahoo.com
WEBSITE	:	www.senthilinfo.com
PHONE	:	040 - 27731375

NOTICE

Notice is hereby given that the 32nd Annual General Meeting of the members of the Senthil Infotek Limited will be held on Wednesday, the 30th day of September, 2026 at 03:30 P.M., through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"), transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Statement of Assets & Liabilities as at March 31, 2026, the Statement of Profit & Loss and Cash Flow Statement for the Year ended on that date together with the Notes attached thereto, along with the Reports of Auditors and Directors thereon.

2. To appoint a Director in place of Mr. Chellamani Pitchandi (DIN: 01256061) who retires by rotation and being eligible offers himself for re- appointment.

SPECIAL BUSINESS:

3. Appointment of Mr. Sunkara Srivatsava (DIN: 01725431) as Joint Managing Director of the Company:

   To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

   "RESOLVED THAT pursuant to provisions of Sections 196, 196(3)(a) 197, 198, 203 and other applicable provisions of the Companies Act, 2013 and the rules made thereunder (including any statutory modification or re-enactment thereof) read with Schedule-V of the Companies Act, 2013 and the applicable provisions of the Articles of Association of the Company pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board, approval of the members of the Company be and is hereby accorded to appointment of Mr. Sunkara Srivatsava (DIN: 01725431), as Joint Managing Director of the Company for a period of three years effective from September 07, 2026 to September 06, 2029 at a remuneration of Rs. 1,00,000- p.m. and the Board of Directors be and is hereby authorized to vary or increase the remuneration, perquisites, and allowances etc. within such prescribed limits in terms of Schedule V of the Companies Act, 2013, as amended from time to time.

   RESOLVED FURTHER THAT in the event of losses or inadequacy of profits in any financial year during his tenure, the Company shall pay to Mr. Sunkara Srivatsava, remuneration by way of salaries and allowances as specified above as minimum remuneration and in accordance with the limits specified under the Companies Act, 2013 read with Schedule V to the Companies Act 2013, or such other limit as may be prescribed by the Government from time to time.

   RESOLVED FURTHER THAT any of the Director of the Company and/or Company Secretary of the Company be and is hereby authorised to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or

desirable including filing of necessary form with the office of the Registrar of Companies as maybe applicable to give effect to above resolution."

4. Appointment of Mr. Gogineni Srinivas (DIN: 11581750) as Director of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152, 160 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, and the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, consent of the members of the Company be and is here by accorded for Mr. Gogineni Srinivas (DIN: 11581750), who was appointed as an Additional Director in the capacity of Non-Executive Non-Independent Director of the Company with effect from 22nd August, 2026 and who holds office up to the date of this Annual General Meeting in terms of Section 161 of the Act and in respect of whom the Company has received a notice in writing from a Member under Section 160 of the Act proposing his candidature for the office of Director, be appointed as a Director of the Company, liable to retire by rotation.

RESOLVED FURTHER THAT any of the Director of the Company and/or Company Secretary of the Company be and is hereby authorised to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or desirable including filing of necessary form with the office of the Registrar of Companies as maybe applicable to give effect to above resolution."

5. Appointment of Mr. Kolli Murali Krishna (DIN: 11567582) as Director of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152, 160 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, and the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, consent of the members of the Company be and is here by accorded for Mr. Kolli Murali Krishna (DIN: 11567582), who was appointed as an Additional Director in the capacity of Non-Executive Non-Independent Director of the Company with effect from 22nd August, 2026 and who holds office up to the date of this Annual General Meeting in terms of Section 161 of the Act and in respect of whom the

Company has received a notice in writing from a Member under Section 160 of the Act proposing his candidature for the office of Director, be appointed as a Director of the Company, liable to retire by rotation.

RESOLVED FURTHER THAT any of the Director of the Company and/or Company Secretary of the Company be and is hereby authorised to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or desirable including filing of necessary form with the office of the Registrar of Companies as maybe applicable to give effect to above resolution."

6. Appointment of Mr. Molugu Sripal Reddy (DIN: 03642466) as Independent Director of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and 164 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), and the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and based on the recommendations of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, the consent of members of the Company be and is hereby accorded for appointing Mr. Molugu Sripal Reddy (DIN: 03642466), who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from 22nd August 2026, and who has submitted a declaration confirming that he meets the criteria of independence as provided under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations, and whose appointment is considered appropriate and in the interest of the Company, be appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five consecutive years commencing from 22nd August 2026 up to 21st August 2031.

RESOLVED FURTHER THAT any of the Director of the Company and/or Company Secretary of the Company be and is hereby authorised to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or desirable including filing of necessary form with the office of the Registrar of Companies as maybe applicable to give effect to above resolution."

7. Appointment of Mr. Mopperthy Sudheer (DIN: 00404917) as Independent Director of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and 164 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), and the Companies (Appointment and Qualification of Directors) Rules, 2014, and the applicable provisions of the SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015 ("SEBI LODR Regulations"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and based on the recommendations of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, the consent of members of the Company be and is hereby accorded for appointing Mr. Mopperthy Sudheer (DIN: 00404917), who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from 07th September 2026, and who has submitted a declaration confirming that he meets the criteria of independence as provided under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations, and whose appointment is considered appropriate and in the interest of the Company, be appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five consecutive years commencing from 07th September 2026 up to 06th September 2031.

RESOLVED FURTHER THAT any of the Director of the Company and/or Company Secretary of the Company be and is hereby authorised to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or desirable including filing of necessary form with the office of the Registrar of Companies as maybe applicable to give effect to above resolution."

8. Alteration of the Main Objects -Clause III(A) of the Memorandum of Association of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Incorporation) Rules, 2014, and the rules made thereunder, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) ("Act") and subject to such other requisite approvals, if any, required from appropriate authorities, consent of the Members of the Company be and is hereby accorded for alteration of the Main Objects- Clause III(A) of the Memorandum of Association of the Company by replacing the existing sub-clauses 1 to 3 of Clause III(A) with the following sub-clauses:

1. To carry on the business of developing, researching, designing, implementing, providing, licensing and commercializing Artificial Intelligence (AI), Machine Learning (ML), Large Language Models (LLMs), Generative AI and other emerging technology-based products, platforms and solutions, and to provide technology consulting, advisory, transformation, automation and related services to organizations for enhancing operational efficiency, productivity, innovation and business performance.

2. To carry on the business of providing information technology, software development, consulting, system integration and technology services, including data warehousing, data integration, data engineering, business intelligence, cloud computing, cloud architecture, cloud migration, enterprise application integration, SAP and non-SAP technology solutions, software development, implementation, maintenance,

managed services and digital transformation solutions, and to design, develop, implement, operate, license and commercialize software, technology platforms and related products and services for enterprises and organizations.

3. To acquire, develop, license, assign, transfer, protect, exploit and otherwise deal in intellectual property, technology assets, software, patents, copyrights, trademarks, designs, databases, algorithms, AI/ML models, technical know-how and other proprietary rights, and to collaborate or enter into arrangements with technology companies, research institutions, educational institutions and other organizations for furtherance of the foregoing objects."

RESOLVED FURTHER THAT the existing sub-clauses 1 to 3 of Clause III(A) of the Memorandum of Association of the Company shall stand deleted and substituted with the aforesaid sub-clauses upon receipt of the requisite approval from the Registrar of Companies and/or such other authorities, as may be applicable.

RESOLVED FURTHER THAT any of the Director of the Company and/or Company Secretary of the Company be and is hereby authorised to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or desirable including filing of necessary form with the office of the Registrar of Companies as maybe applicable to give effect to above resolution."

For and on behalf of the Board
Senthil Infotek Limited

Sd/-
Chellamani Pitchandi
Managing Director
(DIN: 01256061)

Place: Hyderabad
Date: 07.09.2026

NOTES:

1. In compliance with the relevant General Circular No. 14/2020 dated April 8, 2020 read with the General Circular Nos. 17/2020 dated April 13, 2020, 22/2020 dated 15 June, 2020, 33/2020 dated September 28, 2020, 39/2020 dated December 31, 2020, General Circular no. 10/2021 dated June 23, 2021, General Circular no. 20/2021 dated December 08, 2021, General Circular no. 03/2022 dated May 05, 2022, General Circular No. 11/2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024 and General Circular No. 03/2025 dated September 22, 2025 issued by the Ministry of corporate Affairs, Government of India (collectively referred to as "MCA Circulars") and Circular No. SEBIAIO/CFD/CMD l/CIR/P/2020/79 dated May 12, 2020 read with the Circular No. SEBLHO. CFD/CMD2/CIR/P/202l/11 dated January 15, 2021 Circular No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, Circular No. SEBI/HO/CFD/PoD2/P/CIR/2023/4 dated January 05, 2023, SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2023/167 dated October 07, 2023, Circular No. SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2024/133 dated October 3, 2024 along with other relevant circulars in this regard issued by the Securities and Exchange Board of India (collectively referred to as "SEBI Circulars.

2. In compliance with applicable provisions of the Act read with the MCA Circulars and the Listing Regulations, the AGM of the Company is being conducted through VC/OAVM. In accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI") read with Clarification/Guidance on applicability of Secretarial Standards - 1 and 2 dated 15th April, 2020 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.

3. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

6. The Company has appointed M/s. Nishant Darak & Associates, Practicing Company Secretaries, as Scrutinizer of the company to scrutinize the voting process.

7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

8. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at senthilinfoteklimited@yahoo.com. The Notice can also be accessed from the websites of the Stock Exchange i.e., BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e., www.evotingindia.com.

9. Since the AGM will be held through VC/OAVM Facility, Proxy form, Attendance Slip and the Route Map is not annexed in this Notice.

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E- VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

(i) The voting period begins on 27.09.2026 at 09.00 A.M and ends on 29.09.2026 at 05.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) 23.09.2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Type of shareholders	Login Method
Individual Shareholders holding securities in Dematmode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing userid and password. Option will be made available to reache-Voting page without any further authentication. The URL for users to login to Easi/Easiest are https://web.cdslindia.com/myeasi/home/login or visitwww.cdslindia.com and click on Login icon and select New System My easi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider forcasting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e., CDSL/NSDL/ KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Share holders holding securities in demat mode with NSDL	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services.

	Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal o r click athttps://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www. evoting.nsdl.com/eitherona PersonalComputer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e., your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website forcasting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in Demat mode) log in through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, where in you can see-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website forcasting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e., CDSL and NSDL

Login type	Help desk details
Individual Shareholders holding securities in Demat mode with CDSL	MembersfacinganytechnicalissueinlogincancontactCDSLhelpdeskbysendingarequestathelpdesk.evoting@cdslindia.com orcontactat022-23058738and22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL help desk by sending arequestatevoting@nsdl.co.inorcallattollfreeno.: 1800 1020990and1800224430

(v) Login method for e-Voting and joining virtual meeting for shareholders other than individual shareholders holding in Demat form & physical shareholders.

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on “Shareholders” module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

Particulars	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10-digit alpha-numeric "PAN" issued by Income Tax Department. Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by RTA or contact RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (iii).

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Senthil Infotek Limited> on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) Afters electing the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on there solution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password &enter the details as prompted by the system.

(xvi) Facility for Non–Individual Shareholders and Custodians–Remote Voting

- Non-Individual shareholders (i.e., other than Individuals, HUF, NRI etc.) and Custodians are required to logon to www.evoting india.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non-Individual shareholders are required to send the relevant Board Resolution/Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; senthilinfoteklimited@yahoo.com, if they have voted from individual tab &not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops/ IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 5 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at senthilinfoteklimited@yahoo.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 5 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at senthilinfoteklimited@yahoo.com. These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered in valid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

11. PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders- Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

4. If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 022-23058542/43.

5. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager,(CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel(East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com.

For and on behalf of the Board
Senthil Infotek Limited

Sd/-
Chellamani Pitchandi
Managing Director
(DIN: 01256061)

Place: Hyderabad
Date: 07.09.2026

EXPLANATORY STATEMENT

PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 3:

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 07th September 2026, considered and approved the change in designation of Mr. Sunkara Srivatsava (DIN: 01725431) from Non-Executive Non-Independent Director to Joint Managing Director of the Company, subject to the approval of the Members of the Company.

Mr. Sunkara Srivatsava was earlier appointed as an Additional Director in the capacity of Non-Executive Non-Independent Director of the Company with effect from 22nd August 2026. In view of his experience, knowledge and contribution to the affairs of the Company, the Board considered it appropriate to entrust him with executive responsibilities and accordingly approved his appointment/designation as Joint Managing Director with effect from 07th September 2026, subject to approval of the Members.

Accordingly, the Board proposes to appoint Mr. Sunkara Srivatsava as Joint Managing Director of the Company for a period of 3 (three) years with effect from 07th September 2026 to 06th September 2029 at a remuneration of Rs. 1,00,000- p.m.

The appointment is proposed pursuant to Sections 196, 197, 198, 200, 203 and other applicable provisions of the Companies Act, 2013, read with Schedule V thereto and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Information in accordance with Schedule V of Companies Act, 2013:

I. GENERAL INFORMATION

1	Nature of Industry : Information technology (IT)
2	Date or expected date of commencement of commercial: The Company started its initial commercial operations in the year 1994
3	In case of new companies, expected date of commencement of business activities as per project approved by financial institutions appearing in the prospects: Not Applicable
4	Financial performance based on given indications:

Particulars	2025-26 (Rs. In lakhs) (audited)	2024-25 (Rs, in lakhs) (audited)	2023-24 (Rs. in lakhs) (audited)
Turnover	8.49	10.85	11.20
Net profit/ (loss) after Tax	0.62	(212.69)	0.39

5	Foreign investments or collaborations, if any: Not Applicable

II.INFORMATION ABOUT THE APPOINTEE:

1.	Background Details: Mr. Sunkara Srivatsava, Joint Managing Director (Additional), is an experienced professional with expertise in Artificial Intelligence (AI) and the development of Large Language Models (LLMs). He has demonstrated capabilities in leveraging emerging technologies to transform organizational operations, improve operational efficiency and foster innovation. He holds a Bachelor of Technology (B. Tech.) degree from Indian Institute of Technology, Kharagpur, one of India's premier institutions of higher education and technology.
2.	Past Remuneration: NA
3.	Recognition or awards: Nil
4.	Job Profile and his suitability: He shall be responsible for the overall management, operations, strategic direction and growth of the Company. Considering his experience, expertise and leadership capabilities, he is considered suitable for the position.
5.	Remuneration proposed: Rs. 1,00,000- p.m..
6.	Comparative remuneration profile with respect to industry, size of the Company profile of the position and person (in case of expatriates the relevant details would be w.r.t. the country of his origin): Taking into consideration of the size of the Company and the responsibilities shouldered on him, the aforesaid remuneration package is commensurate with the remuneration package paid to managerial positions in other companies.
7.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any: Nil.

III. OTHER INFORMATION:

1. Reasons for inadequate profits: Intense competition and unfavorable market conditions.

2. Steps taken or proposed to be taken for improvement: Necessary efforts are being made to increase the operations which may take time depending upon the various circumstances.

3. Expected increase in productivity and profit in measurable terms: The Company is committed to build the business operations within budget and considering that the business operates on a going concern basis, it is believed that financial position of the Company will improve considerably in the coming years.

   The brief profile, qualification, experience, terms and conditions of appointment and other relevant details, as required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard–2 on General Meetings issued by the Institute of Company Secretaries of India, are provided separately in the Notice of the Annual General Meeting.

Accordingly, the Board of Directors recommends the passing of the above Resolutions as Special Resolution as set out in the Item No. 3 of the notice.

Except Mr. Sunkara Srivatsava, being the appointee, and his relatives, to the extent of their respective interest, none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the proposed resolution.

Item No. 4 & 5:

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 22nd August, 2026, appointed Mr. Gogineni Srinivas (DIN: 11581750) and Mr. Kolli Murali Krishna (DIN: 11567582) as an Additional Directors in the capacity of Non-Executive Non-Independent Directors of the Company with effect from 22nd August, 2026, pursuant to Section 161 of the Companies Act, 2013 ("Act") and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

In accordance with the provisions of Section 161 of the Act, an Additional Director shall hold office up to the date of the next Annual General Meeting of the Company. Accordingly, the appointment of Mr. Gogineni Srinivas and Mr. Kolli Murali Krishna as Director is being placed before the Members for their approval.

The Company has received the requisite consent in writing from Mr. Gogineni Srinivas and Mr. Kolli Murali Krishna to act as a Director in Form DIR-2 and the requisite declaration confirming that he is not disqualified from being appointed as a Director under Section 164 of the Act. The Company has also received a notice in writing from a Member proposing his candidature for the office of Director pursuant to Section 160 of the Act.

Mr. Gogineni Srinivas and Mr. Kolli Murali Krishna association with the Company as a Non-Executive Non-Independent Director is expected to contribute to the deliberations and overall governance of the Company.

The brief profile, qualification, experience, terms and conditions of appointment and other relevant details, as required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard–2 on General Meetings issued by the Institute of Company Secretaries of India, are provided separately in the Notice of the Annual General Meeting.

Accordingly, the Board of Directors recommends the passing of the above Resolutions as Ordinary Resolution as set out in the Item No. 4 & 5 of the notice.

Except Mr. Gogineni Srinivas and Mr. Kolli Murali Krishna, being the appointees, and their relatives, to the extent of their respective interest, none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the proposed resolution.

Item No. 6 & 7:

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee and pursuant to the provisions of Section 161(1) of the Companies Act, 2013 ("the Act") read with the Articles of Association of the Company, has approved the appointment of:

a. Mr. Molugu Sripal Reddy (DIN: 03642466) as an Additional Director, in the category of Independent Director of the Company for a term of five consecutive years with effect from 22nd August, 2026, for a period of five years, subject to approval of the members

of the Company in the ensuing Annual General Meeting.

b. Mr. Mopperthy Sudheer (DIN: 00404917) as an Additional Director, in the category of Independent Director of the Company for a term of five consecutive years with effect from 07th September, 2026, for a period of five years, subject to approval of the members of the Company in the ensuing Annual General Meeting.

In terms of the Companies Act, 2013, an Additional Director shall hold office up to the date of the ensuing Annual General Meeting of the Company or the last date on which Annual General Meeting should have been held, whichever is earlier.

The Company has received a notice from a member under Section 160 of the Companies Act 2013, for appointment of Mr. Molugu Sripal Reddy and Mr. Mopperthy Sudheer for the office of Director in Independent category.

Mr. Molugu Sripal Reddy and Mr. Mopperthy Sudheer are independent and possesses appropriate skills, experience and knowledge. The Company has received a declaration from them that they meet the criteria of Independence as prescribed under Section 149 (6) of the Companies Act, 2013 and under Regulation 16 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further they confirmed that they are neither disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 nor debarred from holding office as a Director of the Company by virtue of any SEBI Order or any other such authority and given their consent to act as a Director. The Board of Directors have taken on record the declaration and confirmation submitted by them.

Considering the extensive knowledge, experience and recommendation of the Nomination and Remuneration Committee and the Board of Directors and in order to ensure compliance with the provisions of Sections 149 and 152 of the Companies Act, 2013 read with Rules made there under and Schedule IV of the Act, it is proposed that approval of the members be accorded for the appointment of Mr. Molugu Sripal Reddy and Mr. Mopperthy Sudheer as 'Non-executive Independent Directors' for a term up to 5 consecutive years commencing from the date of their appointment as Additional Director.

The brief profile, qualification, experience, terms and conditions of appointment and other relevant details, as required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard–2 on General Meetings issued by the Institute of Company Secretaries of India, are provided separately in the Notice of the Annual General Meeting.

Accordingly, the Board of Directors recommends the passing of the above Resolutions as Special Resolution as set out in the Item No. 6 & 7 of the notice.

Except Mr. Molugu Sripal Reddy and Mr. Mopperthy Sudheer, being the appointees, and their relatives, to the extent of their respective interest, none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the proposed resolution.

Item No. 8:

The Members are informed that the Company is presently engaged in the business activities as set out in the existing Main Objects Clause of its Memorandum of Association ("MOA").

In order to align the Main Objects of the Company with its proposed business activities and to provide greater clarity and flexibility in carrying on and expanding its business operations, the Board of Directors, at its meeting held on 07th September, 2026, has approved, subject to the approval of the Members, the alteration of the Main Objects Clause of the MOA by replacing the existing sub-clauses 1 to 3 with revised sub-clauses.

Accordingly, it is proposed to replace the existing sub-clauses 1 to 3 of Clause III(A) of the MOA with the following:

1. To carry on the business of developing, researching, designing, implementing, providing, licensing and commercializing Artificial Intelligence (AI), Machine Learning (ML), Large Language Models (LLMs), Generative AI and other emerging technology-based products, platforms and solutions, and to provide technology consulting, advisory, transformation, automation and related services to organizations for enhancing operational efficiency, productivity, innovation and business performance.

2. To carry on the business of providing information technology, software development, consulting, system integration and technology services, including data warehousing, data integration, data engineering, business intelligence, cloud computing, cloud architecture, cloud migration, enterprise application integration, SAP and non-SAP technology solutions, software development, implementation, maintenance, managed services and digital transformation solutions, and to design, develop, implement, operate, license and commercialize software, technology platforms and related products and services for enterprises and organizations.

3. To acquire, develop, license, assign, transfer, protect, exploit and otherwise deal in intellectual property, technology assets, software, patents, copyrights, trademarks, designs, databases, algorithms, AI/ML models, technical know-how and other proprietary rights, and to collaborate or enter into arrangements with technology companies, research institutions, educational institutions and other organizations for furtherance of the foregoing objects."

The proposed alteration of the MOA requires the approval of the Members by way of a Special Resolution pursuant to Sections 4 and 13 of the Companies Act, 2013.

A copy of the existing as well as the proposed MOA incorporating the proposed amendments will be available for inspection by the Members electronically during business hours on all working days up to the date of the Meeting and shall also be available for inspection during the Meeting.

The Board of Directors is of the opinion that the proposed alteration of the Main Objects Clause is in the interest of the Company and its Members. Accordingly, the Board of Directors recommends the passing of the above Resolutions as Special Resolution as set out in the Item No. 8 of the notice.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the proposed resolution except to the extent of their respective shareholding, if any, in the Company.

For and on behalf of the Board
Senthil Infotek Limited

Sd/-
Chellamani Pitchandi
Managing Director
(DIN: 01256061)

Place: Hyderabad
Date: 07.09.2026

Information as required under regulation 36 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Regulations, 2015, brief particulars of the Directors seeking appointment/re-appointment are given as under:

Name of the Director	**Chellamani Pitchandi**	**Sunkara Srivatsava**
Age	80 Years	50 Years
Date of first appointment on the Board	23.04.1997	22.08.2026
Brief resume of the director	He holds a degree of Diploma of Engineering and possesses rich managerial experience of more than 54 years of which 12 years served in M/s Larsen & Toubro Ltd., as Senior Executive	Is an experienced professional with expertise in Artificial Intelligence (AI) and the development of Large Language Models (LLMs). He has demonstrated capabilities in leveraging emerging technologies to transform organizational operations, improve operational efficiency and foster innovation. He holds a Bachelor of Technology (B. Tech.) degree from Indian Institute of Technology, Kharagpur, one of India's premier institutions of higher education and technology.
Qualification and Experience		
Nature of expertise in specific functional areas		
Terms and conditions of appointment or re-appointment	On existing terms & conditions	Joint Managing Director of the Company w.e.f. 05.09.2026 for a period of 3 years subject to approval of Shareholders of the Company and liable to retire by rotation.
Details of remuneration sought to be paid	--	Rs. 12,00,000 per annum
Remuneration last drawn by Director	--	Nil
Number of Meetings of the Board attended during the year	5 out of 5	NA

Disclosure of relationships between directors inter-se	Father of Mr. Malliga.	Nil
Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil	• Aqylon Nexus Limited- Managing Director (resigned w.e.f. 04/09/2026)
Shareholding of Director	20,59,300	Nil
Name of the Director	**Gogineni Srinivas**	**Molugu Sripal Reddy**
Age	44 Years	50 Years
Date of first appointment on the Board	22.08.2026	22.08.2026

Brief resume of the director **Qualification and Experience** **Nature of expertise in specific functional areas**	He is an Overseas Citizen of India (OCI), holds a Master of Computer Applications (MCA) from Bharathidasan University, completed in 2005, and a Bachelor of Arts in Computer Applications from Nagarjuna University, completed in 2002. He has over 20 years of experience in the information technology and software services sector, with expertise in Data Warehousing, Data Integration, Cloud technologies, SAP PI/CPI/BW, Non-SAP projects and AWS Cloud Architecture. He is presently associated with Cloudnine IT Services Limited, a private limited Company. incorporated under the Companies Act, 2006 in England and Wales and engaged primarily in Information Technology Services.	Is an Experienced professional and is presently serving as the Chief Executive Officer (CEO) of ENERGON Group. He holds a Bachelor of Technology (B. Tech.) degree from the Indian Institute of Technology, Kharagpur, which he completed in 1998. In his present leadership role, he is responsible for providing strategic direction and overseeing the management and operations of the ENERGON Group. His academic background from one of India's premier technical institutions, together with his professional leadership experience, provides him with valuable managerial, strategic and business expertise.
Terms and conditions of appointment or re-appointment	Non-Executive Non-Independent Director of the Company liable to retire by rotation.	Non-Executive Independent Director (Additional) of the Company w.e.f. 22.08.2026 for a period of 5 years subject to approval of Shareholders of the Company and not liable to retire by rotation.

Details of remuneration sought to be paid	Nil	Nil
Remuneration last drawn by Director	Nil	Nil
Number of Meetings of the Board attended during the year	NA	NA
Disclosure of relationships between directors inter-se	Nil	Nil
Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil	Nil
Shareholding of Director	Nil	Nil

Name of the Director	Kolli Murali Krishna	Mopperthy Sudheer
Age	44 Years	52 Years
Date of first appointment on the Board	22.08.2026	07.09.2026
Brief resume of the director Qualification and Experience Nature of expertise in specific functional areas	He holds a Master of Computer Applications (MCA) degree from Bharathidasan University, which he completed in 2005. He has more than 10 years of professional experience in the construction, land development and real estate sectors. During his professional career, he has gained experience in various aspects of these businesses, including land development and real estate-related activities.	Sudheer Mopperthy is an entrepreneur, investor and corporate professional with a background in finance, business management and strategic investment. He holds an MBA in Finance from Osmania University and has built a professional profile spanning corporate governance, investment, business scaling, real estate/infrastructure and emerging technology.
Terms and conditions of appointment or re-appointment	Non-Executive Non-Independent Director (Additional) of the Company and liable to retire by rotation.	Non-Executive Independent Director (Additional) of the Company w.e.f. 07.09.2026 for a period of 5 years subject to approval of Shareholders of the Company and not liable to retire by rotation.
Details of remuneration sought to be paid	Nil	Nil
Remuneration last drawn by Director	Nil	Nil
Number of Meetings of the Board attended during the year	NA	NA

Disclosure of relationships between directors inter-se	Nil	Nil
Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil	• Pharmaids Pharmaceuticals Limited (resigned w.e.f. 06/01/2026) • Telogica Limited (resigned w.e.f. 13/08/2024)
Shareholding of Director	11,17,000	--

DIRECTORS' REPORT

To

The Members of Senthil Infotek Limited

We have pleasure in presenting the 32nd Directors' Report on the business and operations of the Company together with the Audited Financial Statements for the Financial Year ended 31st March, 2026.

1. FINANCIAL SUMMARY/HIGHLIGHTS:

The performance of the Company during the year has been as under:

(Rs. In Lakhs)

Particulars	2025-26	2024-25
Revenue from Operations	8.49	10.85
Other income	8.79	2.70
Total Income	17.78	13.55
LESS: Total Expenses except interest and depreciation	16.56	226.24
Profit/(Loss) Before Interest and Depreciation	0.72	(212.69)
Less: Interest	-	-
Less: Depreciation	-	-
Profit/(Loss) before exceptional items	0.72	(212.69)
Exceptional Items	-	-
Profit/(Loss) Before Tax	0.72	(212.69)
Less: Tax Expense	0.10	-
Net Profit/(Loss) for the year After Tax	0.62	(212.69)
Other Comprehensive Income	-	-
Total Comprehensive Income	0.62	(212.69)
Earning per Equity Share		
Basic	0.01	-4.21
Diluted (in Rs.)	0.01	-4.21

2. REVIEW OF OPERATIONS:

During the year under the review, the Company has recorded a revenue from operations of Rs. 8.49 Lakhs and profit of Rs. 0.62 Lakhs as against the revenue from operations of 10.85 Lakhs and loss of Rs. 212.69 Lakhs in the previous Financial Year ending 31.03.2025.

3. BUSINESS UPDATE AND STATE OF COMPANY'S AFFAIRS:

The information on Company's affairs and related aspects is provided under Management Discussion and Analysis report, which has been prepared, inter-alia, in compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 and forms part of this Report.

4. CHANGE IN THE NATURE OF THE BUSINESS, IF ANY:

During the period under review and the date of Board's Report there was no change in the nature of Business.

5. RESERVES:

During the year under review, the Company has transferred the Net profit of Rs. 0.62 lakhs to Reserve and Surplus of the Company.

6. DIVIDEND:

Your Director's have decided not to recommend dividend for the Financial Year 2025-26.

7. MATERIAL CHANGES & COMMITMENT AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There are no major material changes and commitments affecting the financial position of the Company after the end of the Financial Year and up to date of this report.

8. SHARE CAPITAL:

During the year under review there has been no change in the share capital of the Company.

The Authorised Share Capital of the Company as on 31.03.2026 is Rs. 6,00,00,000/- divided into 60,00,000 Equity Shares of Rs. 10/- each. The Paid-up Share Capital of the Company as on 31.03.2026 is Rs. 50,50,000/- divided into 5,05,000 equity shares of Rs. 10/- each.

9. BOARD MEETINGS:

The Board of Directors duly met Six (06) times during the financial year from 01.04.2025 to 31.03.2026. The dates on which the meetings were held are 18.04.2025, 22.07.2025 14.08.2025, 04.09.2025, 14.11.2025 and 13.02.2026.

ATTENDANCE OF DIRECTORS:

Name	Total Meetings Held During the tenure of the director	Attended
Mr. Chellamani Pitchandi	6	6
Mrs. Seetha Lakshmi Pitchandi	6	6
Mrs. Sreehari Ankem	6	6
Mrs. Surekha Dittakavi	6	6
Mrs. Sarada Dittakavi	6	6

10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has not given loans, Guarantees or made any investments attracting the provision of Section 186 of the Companies Act, 2013 during the year under review.

11. RELATED PARTY TRANSACTIONS:

Our Company has formulated a policy on related party transactions which deals with the review and approval of related party transactions.

There is no materially significant related party transactions made by the Company with related parties during the year under review, hence no details are required to be provided in Form AOC-2 as prescribed under Clause (h) of sub-section (3) of Section 134 of the Act and Rule 8 (2) of the Companies (Accounts) Rules, 2014.

12. APPOINTMENT / RE-APPOINTMENT / RESIGNATION / RETIREMENT OF DIRECTORS /CEO/ CFO AND KEY MANANGERIAL PERSONNEL:

- Ms. Deepika Vaid has tendered her resignation as Company Secretary and Compliance officer of the Company w.e.f. 22.07.2025.
- Mr. Dipak Kadel was appointed as Company Secretary and Compliance officer of the Company w.e.f. 14.11.2025.
- Mr. Gogineni Srinivas (DIN: 11581750), Mr. Sunkara Srivatsava (DIN: 01725431) and Mr. Kolli Murali Krishna (DIN: 11567582) were appointed as Non-Executive Non-Independent Directors (Additional) of the Company w.e.f. 22.08.2026.
- Mr. Molugu Sripal Reddy (DIN: 03642466) was appointed as Non-Executive Independent Director (Additional) of the Company w.e.f. 22.08.2026 for a period of 5 years subject to approval of Shareholders of the Company.
- Mrs. Seetha Lakshmi Pitchandi (DIN: 02779034) has tendered her resignation as Non-Executive Non-Independent Director of the Company w.e.f. 22.08.2026.

- Mr. Sunkara Srivatsava (DIN: 01725431) has been appointed as Joint Managing Director of the Company w.e.f. 07.09.2026 for a period of 3 years subject to approval of Shareholders of the Company. Accordingly, the designation has been changed from Non-Executive Non-Independent Director to Joint Managing Director of the Company.
- Mr. Chellamani Pitchandi (DIN: 01256061) retires by rotation and being eligible offers himself for re-appointment.
- Mr. Mopperthy Sudheer (DIN: 00404917), was appointed as Non-Executive Independent Director (Additional) of the Company w.e.f. 07.09.2026 for a period of 5 years subject to approval of Shareholders of the Company.

13. STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR:

No Independent Directors were appointed during the period under review.

14. ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company as on March 31, 2026 is available on the website of the Company: www.senthilinfo.com.

15. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES:

The Company does not have any Subsidiary, Associate or Joint venture.

16. AUDITORS:

a. Statutory Auditors

M/s. M S P R & Co., Chartered Accountants, (Firm Registration Number 010152S), were appointed as the Statutory Auditors of the Company to hold office for a period of five consecutive years from the conclusion of the 30th Annual General Meeting held in 2024, till the conclusion of the 35th Annual General Meeting to be held in 2029.

Statutory Auditors Report

The Board has duly reviewed the Statutory Auditor's Report on the Accounts for the year ended March 31, 2026 and has noted that the same does not have any reservation, qualification or adverse remarks. However, the Board decided to further strengthen the existing system and procedures to meet all kinds of challenges and growth in the coming years.

b. Secretarial Auditor

Pursuant to the provisions of Section 134(3) (f) & Section 204 of the Companies Act, 2013, the Board has appointed M/s. Nishant Darak & Associates, Practicing Company Secretaries to undertake Secretarial Audit of the Company for Financial Year ending 31.03.2026. The report of the Secretarial Auditor is enclosed herewith vide Annexure–1 of this Report.

Secretarial Audit Report:

The Board has duly reviewed the Secretarial Audit Report for the Financial Year ended 31.03.2026 and has noted that the same has following qualification:

Sl. No.	Qualification	Response
a.	The Company has not complied with the provisions of Regulation 6(1A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as the vacancy caused by the resignation of Ms. Sweety Gupta, Compliance Officer, was not filled within the prescribed period of three months from the date of such vacancy. However, the exchange has not imposed any penalty.	The Company has taken necessary steps to ensure compliance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has appointed Mr. Dipak Kadel as Company Secretary and Compliance officer of the Company w.e.f. 14.11.2025 .
B,	In few instances Company has made delay in filing Forms as required under provisions of Companies Act, 2013	The Management has assured that corrective action shall be initiated to avoid such instances in future

Annual Secretarial Compliance Report

Annual Secretarial Compliance Report is not applicable to the Company for financial year ending 31.03.2026.

c. Cost Auditor

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Act, are not applicable for the Company for the year 2025-26.

d. Internal Auditor

Pursuant to the provisions of Section 138 of the Companies read with rules made there under, the Board has appointed Ch. Krishna Reddy, Chartered Accountant, as Internal Auditors of the Company.

17. DEPOSITS:

Your Company has not accepted any deposits falling within the meaning of Sec.73, 74 & 76 of the Companies Act, 2013 read with the Rule 8(v) of Companies (Accounts) Rules 2014, during the financial year under review.

18. COMMITTEES:

A. AUDIT COMMITTEE:

Brief Description of Terms of Reference: - The terms of reference of the Audit Committee encompasses the requirements of Section 177 of Companies Act, 2013 and as per Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and, interalia, includes:

i. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

ii. Recommending the appointment and removal of External Auditors, fixation of audit fee and approval for payment for any other services;

iii. Reviewing the utilization of loans and/ or advances from/investment by the holding Company in the subsidiary exceeding Rs. 100 Crores or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.

iv. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

v. Review with the management and statutory auditors of the annual financial statements before submission to the Board with particular reference to:

a) Matters required to be included in the Directors' responsibility statement to be included in the Board's report in terms of clause (c) of sub-Section (3) of Section 134 of the Act;

b) Changes, if any, in accounting policies and practices and reasons for the same;

c) Major accounting entries involving estimates based on the exercise of judgment by management;

d) Significant adjustments made in the financial statements arising out of audit findings;

e) Compliance with listing and other legal requirements relating to financial statements;

f) Disclosure of any related party transactions;

g) Modified opinion(s) in the draft audit report;

vi. Review of the quarterly and half yearly financial results with the management before submission to the Board for approval;

vii. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;

viii. Review and monitor statutory auditor's independence and performance and effectiveness of audit process;

ix. Approval or any subsequent modification of transactions with related parties;

x. Scrutiny of inter-corporate loans and investments;

xi. Review of valuation of undertakings or assets of the Company wherever it is necessary;

xii. Evaluation of internal financial controls and risk management systems;

xiii. Review with the management, statutory auditors and the internal auditors about the nature and scope of audits and of the adequacy of internal control systems;

xiv. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit;

xv. discussion with internal auditors of any significant findings and follow up there on;

xvi. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;

xvii. discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

xviii. Look into the reasons for any substantial defaults in payment to the depositors, debenture-holders, shareholders (in case of non-payment of declared dividend) and creditors, if any;

xix. Review the functioning of the whistle blower mechanism;

xx. Approval of appointment of Chief Financial Officer after assessing the qualifications, experience and background, etc. of the candidate

xxi. Review of the following information:

a) Management discussion and analysis of financial condition and results of operations;

b) Management letters / letters of internal control weaknesses issued by the statutory auditors;

c) Internal audit reports relating to internal control weaknesses;

d) The appointment, removal and terms of remuneration of the Chief Internal Auditor;

e) Statement of deviations:

- Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

- Annual statement of funds utilized for purposes other than those stated in the offer document/ prospectus in terms of Regulation 32(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

xxii. Carrying out any other function as may be referred to the Committee by the Board.

xxiii. Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

During the financial year 2025-26, (4) four meetings of the Audit Committee were held on the 18.04.2025, 14.08.2025, 14.11.2025 and 13.02.2026.

The details of the composition of the Committee and attendance of the members at the meetings are given below:

Name	Designation	Category	No. of Meetings held	No. of meetings attended
Mrs. Surekha Dittakavi	Chairman	NED(I)	4	4
Mrs. Sarada Dittakavi	Member	NED(I)	4	4
Mr. Sreehari Ankem	Member	NED(I)	4	4

NED (I): Non-Executive Independent director

ED: Executive director

During the year, all recommendations of Audit Committee were approved by the Board of Directors.

B. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee ('NRC') functions in accordance with Section 178 of the Act, Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and its Charter adopted by the Board. The terms of reference of the NRC includes:

a. To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to the Board their appointment and /or removal.

b. Devising a policy on diversity of Board of Directors.

c. To formulate the criteria for determining qualifications, positive attributes and independence of a director, and recommend to the Board a policy, relating to the remuneration for the Directors, key managerial personnel and other employees.

d. For every appointment of an independent Director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent Director. The person recommended to the Board for appointment as an independent Director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

- use the services of an external agencies, if required;
- consider candidates from a wide range of backgrounds, having due regard to diversity; and
- consider the time commitments of the candidates.

e. To formulate the criteria for evaluation of performance of Independent Directors and the Board.

f. whether to extend or continue the term of appointment of the independent Director, on the basis of the report of performance evaluation of independent Directors.

Recommend to the Board, all remuneration, in whatever form, payable to senior management.

During the financial year 2025-26, (2) two meetings of the Nomination & Remuneration Committee meetings were held on the 14.11.2025 & 13.02.2026.

Name	Designation	Category	No. of Meetings held	No. of meetings attended
Mr. Sreehari Ankem	Chairman	NED(I)	2	2
Mrs.Seethalakshmi Pitchandi	Member	NED	2	2
Mrs. Sarada Dittakavi	Member	NED(I)	2	2

NED (I): Non-Executive Independent director
NED: Non-Executive director

C. STAKEHOLDERS RELATIONSHIP COMMITTEE:

Terms of reference of the committee comprise of various matters provided under Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and section 178 of the Companies Act, 2013 which inter-alia include:

a) Resolving the grievances of the security holders of the Company including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.

b) Proactively communicate and engage with stockholders including engaging with the institutional shareholders at least once a year along with members of the Committee/Board/ KMPs, as may be required and identifying actionable points for implementation.

c) Review of measures taken for effective exercise of voting rights by shareholders;

d) Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;

e) Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;

f) Such other matter as may be specified by the Board from time to time.

During the financial year 2025-26, (1) one meeting of the Stakeholders and Relationship Committee meeting held on the 13.02.2026.

Name	Designation	Category	No. of Meetings held	No. of meetings attended
Mr. Sreehari Ankem	Chairman	NED(I)	1	1
Mrs.Seethalakshmi Pitchandi	Member	NED	1	1
Mrs. Sarada Dittakavi	Member	NED(I)	1	1

NED (I): Non-Executive Independent director
ED: Executive director

19. CORPORATE SOCIAL RESPONSIBILITY (CSR, COMPOSITION OF CSR COMMITTEE AND CONTENTS OF CSR POLICY):

Since your Company does not have net worth of Rs. 500 Crores or more or turnover of Rs. 1000 Crores or more or a net profit of Rs. 5 Crores or more during the financial year 2025-26, section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable and hence the Company need not to adopt any Corporate Social Responsibility Policy.

20. INTERNAL AUDIT AND FINANCIAL CONTROLS:

The Company has adequate internal controls consistent with the nature of business and size of the operations, to effectively provide for safety of its assets, reliability of financial transactions with adequate checks and balances, adherence to applicable statues, accounting policies, approval procedures and to ensure optimum use of available resources. These systems are reviewed and improved on a regular basis. It has a comprehensive budgetary control system to monitor revenue and expenditure against approved budget on an ongoing basis.

21. DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received declarations from all the Independent Directors of the Company to the effect that they are meeting the criteria of independence as provided in Sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Independent Directors have also confirmed that they have complied with the Company's Code of Conduct.

In terms of Regulations 25(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence.

During the year, Independent Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses incurred by them for the purpose of attending meetings of the Board of Directors and Committee(s).

The separate meeting of Independent Director was held on 13.02.2026 in which all three Independent Directors were present.

22. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

Independent Directors are familiarized about the Company's operations and businesses. Interaction with the Business heads and key executives of the Company is also facilitated. Detailed presentations on important policies of the Company are also made to the directors. Direct meetings with the Chairman are further facilitated to familiarize the incumbent Director about the Company/its businesses and the group practices.

23. SIGNIFICANT & MATERIAL ORDERS PASSED BY COURTS / REGULATORS / TRIBUNALS:

There are no significant and material orders passed by the regulators /courts that would impact the going concern status of the Company and its future operations.

24. CONSOLIDATED FINANCIAL STATEMENT:

Since the Company does not have any subsidiary or associate company there is no requirement of preparing the Consolidated Financial Statements during the financial year 2025-26 in accordance with relevant accounting standard issued by the Institute of Chartered Accountants of India.

25. REVISION OF FINANCIAL STATEMENTS:

There was no revision of the financial statements for the year under review.

26. INVESTOR EDUCTION AND PROTECTION FUND (IEPF):

Pursuant to the provisions of Section 124 of the Act, Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules") read with the relevant circulars and amendments thereto, the amount of dividend remaining unpaid or unclaimed for a period of seven years from the due date is required to be transferred to the Investor Education and Protection Fund ("IEPF"), constituted by the Central Government.

During the year under review, no amount of dividend was unpaid or unclaimed for a period of seven years and therefore no amount is required to be transferred to Investor Education and Provident Fund under the Section 125(1) and Section 125(2) of the Act.

27. DISCLOSURE OF PARTICULARS WITH RESPECT TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The particulars as prescribed under Section 134(3) (m) of the Companies Act, 2013, is provided hereunder:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Research & Development and Technology Absorption:

a) Research and Development (R&D): NIL

b) Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

Foreign Exchange Earnings: NIL

Foreign Exchange Outgo: NIL

28. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

Your Company has adopted a whistle blower policy and has established the necessary vigil mechanism for directors and employees in confirmation with Section 177 of the Act and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to facilitate reporting of the genuine concerns about unethical or improper activity, without fear of retaliation.

The vigil mechanism of your Company provides for adequate safeguards against victimization of directors and employees who avail of the mechanism and also provides direct access to the Chairman of the Audit Committee. The said policy has been uploaded on the website of the Company.

29. RISK MANAGEMENT POLICY:

Business Risk Evaluation and Management is an ongoing process within the Organization. The Company has a robust risk management framework to identify, monitor and minimize risks and also to identify business opportunities. As a process, the risks associated with the business are identified and prioritized based on severity, likelihood and effectiveness of current detection. Such risks are reviewed by the senior management on a periodical basis.

30. MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, pursuant to the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 provides an overview of the affairs of the Company, its legal status and autonomy, business environment, mission & objectives, sectoral and operational performance, strengths, opportunities, constraints, strategy and risks and concerns, as well as human resource and internal control systems is appended as Annexure – 2 for information of the Members.

31. POLICIES:

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All the policies are available on our website www.senthilinfo.com.

32. PARTICULARS OF REMUNERATION:

A table containing the particulars in accordance with the provisions of Section 197(12) of the Act, read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and a statement showing the names of the top ten employees in terms of remuneration drawn and the name of every employee- they are only 2 employees in the Company who are drawing salary.

During the year under review, none of the employees is drawing a remuneration of Rs.1,02,00,000/- and above per annum or Rs.8,50,000/- and above in aggregate per month, the limits specified under the Section 197(12) of the Companies Act,2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Under section 197(12) of the Companies Act, 2013, and Rule 5(1) (2) & (3) of the Companies (Appointment & Remuneration) Rules, 2014 read with Schedule V of the Companies Act, 2013 the ratio of remuneration Managing Director is nil as no remuneration is being drawn.

33. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement of Section 134(3) (c) and 134(5) of the Companies Act, 2013 and on the basis of explanation given by the executives of the Company and subject to disclosures in the Annual Accounts of the Company from time to time, we state as under:

a) That in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b) That the Directors have selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period;

c) That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) That the Directors have prepared the annual accounts on a going concern basis;

e) That the Directors have lain down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f) That the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

34. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

There have been no frauds reported by the auditor's u/s 143(12).

35. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

As per the requirement of the provisions of the sexual harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013 read with rules made thereunder, the Company has constituted Internal Complaints Committees as per requirement of the Act which are responsible for redressal of complaints relating to sexual harassment against woman at workplace. During the year under review, there were no complaints pertaining to sexual harassment against women pending at the beginning of the year or received during the year.

36. BOARD EVALUATION:

The Company has adopted a formal mechanism for evaluation of the performance of the Board, its committees and individual directors, including the Chairman of the Board, in accordance with the requirement under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and accordingly evaluation of the performance of the Board and its Committees have been carried out annually.

The evaluation is performed by the Board, Nomination and Remuneration Committee and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

The criteria for performance evaluation covers the areas relevant to the functioning of the Board and Board Committees such as its composition, oversight and effectiveness, performance, skills and structure etc.

37. SECRETARIAL STANDARDS:

The Company is in compliance with the applicable secretarial standards.

38. EVENT BASED DISCLOSURES:

During the year under review, the Company has not taken up any of the following activities except as mentioned:

a) Issue of sweat equity share: NA

b) Issue of shares with differential rights: NA

c) Issue of shares under employee's stock option scheme: NA

d) Disclosure on purchase by Company or giving of loans by it for purchase of its shares: NA

e) Buy back shares: NA

f) Disclosure about revision: NA

g) Preferential Allotment of Shares: NA

39. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

During the year under review no Company has become its subsidiary, joint venture or associate Company.

40. POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:

A. Scope:

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

B. Terms and References:

(i) "Director" means a director appointed to the Board of a Company.

(ii) "Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and reg. 19 of SEBI (Listing Obligation and Disclosure Requirement), Regulations, 2015.

(iii) "Independent Director" means a director referred to in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16(1) (b) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.

C. Policy:

a. Qualifications and criteria:

(i) The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company's operations.

(ii) In evaluating the suitability of individual Board member, the NR Committee may take into account factors, such as:

- General understanding of the company's business dynamics, global business and social perspective;
- Educational and professional background
- Standing in the profession;
- Personal and professional ethics, integrity and values;
- Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.

(iii) The proposed appointee shall also fulfil the following requirements:

- shall possess a Director Identification Number;
- shall not be disqualified under the Companies Act, 2013;
- shall Endeavour to attend all Board Meeting and wherever he is appointed as a Committee Member, the Committee Meeting;
- shall abide by the code of Conduct established by the company for Directors and senior Management personnel;
- shall disclose his concern or interest in any company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
- Such other requirements as may be prescribed, from time to time, under the Companies Act, 2013, SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and other relevant laws.

(iv) The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the company's business.

b. Criteria of independence:

(i) The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually.

(ii) The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.

(iii) The criteria of independence shall be in accordance with guidelines as laid down in Companies Act, 2013 and reg. 16 (1) (b) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.

(iv) The Independent Director shall abide by the "Code for Independent Directors "as specified in Schedule IV to the companies Act, 2013.

c. Other Directorships/Committee Memberships:

(i) The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as Director of the company. The NR Committee shall take into account the nature of, and the time involved in a Director Service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

(ii) A Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.

(iii) A Director shall not serve an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed company.

(iv) A Director shall not be a member in more than 10 committee or act chairman of more than 5 committee across all companies in which he holds directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the Companies Act, 2013 shall be excluded.

41. REMUNERATION POLICY:

A. Scope:

This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the directors, key managerial personnel and other employees of the company.

B. Terms and Reference:

In this policy the following terms shall have the following meanings:

(i) "Director" means a director appointed to the Board of the company.

(ii) "Key managerial personnel" means

- The Chief Executive Office or the managing director or the manager;
- The company secretary;
- The whole-time director;
- The chief finance Officer; and
- Such other office as may be prescribed under the companies Act, 2013

(iii) "Nomination and Remuneration Committee" means the committee constituted by Board in accordance with the provisions of section 178 of the companies Act,2013 and reg. 19 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.

C. Policy:

1. Remuneration to Executive Director and Key Managerial Personnel:

(i) The Board on the recommendation of the Nomination and Remuneration (NR) committee shall review and approve the remuneration payable to the Executive

Director of the company within the overall approved by the shareholders.

(ii) The Board on the recommendation of the NR committee shall also review and approve the remuneration payable to the key managerial personnel of the company.

(iii) The Remuneration structure to the Executive Director and key managerial personnel shall include the following components:

- Basic pay
- Perquisites and Allowances
- Commission (Applicable in case of Executive Directors)
- Retrial benefits
- Annual performance Bonus

(iv) The Annual plan and Objectives for Executive committee shall be reviewed by the NR committee and Annual performance Bonus will be approved by the committee based on the achievement against the Annual plan and Objectives.

2. Remuneration to Non-Executive Directors:

(i) The Board, on the recommendation of the Nomination and Remuneration Committee, shall review and approve the remuneration payable to the Non-Executive Directors of the Company within the overall limits approved by the shareholders as per provisions of the Companies act.

(ii) Non-Executive Directors shall be entitled to sitting fees attending the meetings of the Board and the Committees thereof. The Non-Executive Directors shall also be entitled to profit related commission in addition to the sitting fees.

3. Remuneration to other employees:

Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

42. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2018. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company, as well as the consequences of violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities. The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished

price sensitive information and code of conduct for the prevention of insider trading, is available on our website: www.bhaskaragro.com.

43. DISCLOSURE OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. The Company maintains appropriate system of internal control, including monitoring procedures, to ensure that all assets are safeguarded against loss from unauthorized use or disposition. Company policies, guidelines and procedures provide for adequate checks and balances, and are meant to ensure that all transactions are authorized, recorded and reported correctly.

During the period under review, there is no material or serious observations have been noticed for inefficiency or inadequacy of such controls.

Further, details of internal financial control and its adequacy are included in the Management Discussion and Analysis Report which forms part of this Report.

44. INSURANCE:

The properties and assets of your Company are adequately insured.

45. CREDIT & GUARANTEE FACILITIES:

During the year under review, the Company has not availed credit and guarantee facilities.

46. ENVIRONMENTS AND HUMAN RESOURCE DEVELOPMENT:

Your Company always believes in keeping the environment pollution free and is fully committed to its social responsibility. The Company has been taking upmost care in complying with all pollution control measures from time to time strictly as per the directions of the Government.

We would like to place on record our appreciation for the efforts made by the management and the keen interest shown by the Employees of your Company in this regard.

47. CORPORATE GOVERNANCE:

Since the paid-up capital of the Company is less than Rs. 10 Crores and Net worth of the Company is less than Rs. 25 Crores, Corporate Governance is Not Applicable.

48. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one time settlement of loans taken from banks and financial institutions.

49. CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC):

During the year under review, there were no applications filed for corporate insolvency resolution process, by a financial or operational creditor or by the company itself under the IBC before the NCLT or remained pending.

50. A STATEMENT BY THE COMPANY WITH RESPECT TO THE COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961:

Not Applicable.

51. ACKNOWLEDGEMENTS:

Your directors wish to place on record their appreciation of the contribution made by the employees at all levels, to the continued growth and prosperity of your Company. Your directors also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company for their continued support for the growth of the Company.

For and on behalf of the Board
Senthil Infotek Limited

	Sd/-	**Sd/-**
	Chellamani Pitchandi	**Sunkara Srivatsava**
	Managing Director	**Joint Managing Director (Additional)**
Place: Hyderabad	**(DIN: 01256061)**	**(DIN: 01725431)**
Date: 07.09.2026		

ANNEXURE-1

FORM MR-3

SECRETARIAL AUDIT REPORT

(Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

To
The Members of
Senthil Infotek Limited
Hyderabad.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Senthil Infotek Limited (hereinafter called "the Company"). Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's Books, Papers, Minute Books, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board process and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made there under;

ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment (FDI) and Overseas Direct Investment and External Commercial Borrowings;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):

a. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

b. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Amended Regulations 2018;

d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable during the period under review.**

e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not Applicable during the period under review.

f. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable during the period under review.**

g. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client; **Not Applicable during the period under review.**

h. Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable during the period under review.**

i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable during the period under review.**

We have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards issued by The Institute of Company Secretaries of India.

ii. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above including the following:

During the year the Company has conducted 6 meetings of the Board of Directors, 4 meetings of the Audit committee, 1 Meeting of Stakeholder Relationship Committee, 2 meetings of Nomination and Remuneration Committee Meeting and 1 meeting of Independent Directors. We have also examined compliance with the applicable clauses of the Secretarial Standards issued by the Institute of Company secretaries of India.

As per the information and explanations provided by the Company, its officers, agents during the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above to the extent applicable to the Company except the following:

a. The Company has not complied with the provisions of Regulation 6(1A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as the vacancy caused by the resignation of Ms. Sweety Gupta, Compliance Officer, was not filled within the prescribed period of three months from the date of such vacancy. However, the exchange has not imposed any penalty.

b. In few instances Company has made delay in filing Forms as required under provisions of Companies Act, 2013.

We further report that:

The website of the Company contains policies as specified by SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the provisions of Companies Act, 2013.

The Board of Directors of the Company is duly constituted with the balance of Executive Directors, Non-Executive Directors, Independent Directors and Woman Directors during the period under review as stated above. During the period under review Ms. Sweety Gupta has resigned as Company Secretary & Compliance officer of the Company w.e.f. 22.07.2025 and Mr. Dipak Kadel was appointed as Company Secretary & Compliance officer of the Company w.e.f. 14.11.2025.

Adequate notice was given to all directors to schedule Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance other than those held at shorter notice for which necessary consent has been sought at the meeting, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority of the decisions at Board and/or Committee meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or respective Committee of the Board, as the case may be.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period the Company had no specific events / actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs.

For Nishant Darak & Associates

Sd/-
Nishant Darak
Proprietor
M.NO. 71502
C. P. No: 26646
UDIN: A071502H001394406
P.R. No.: 6831/2025

Place: Hyderabad
Date: 07.09.2026

ANNEXURE A

To

The Members of

Senthil Infotek Limited

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the Company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

7. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

For Nishant Darak & Associates

Sd/-
Nishant Darak
Proprietor
M.NO. 71502
C. P. No: 26646
UDIN: A071502H001394406
P.R. No.: 6831/2025

Place: Hyderabad
Date: 07.09.2026

ANNEXURE-2

MANAGEMENT'S DISCUSSION & ANALYSIS REPORT

Industry structure and developments:

IT Industry is the most fast paced growing industry globally. People are transmitting from traditional business models to digital and software-based business models. In every industry Software and computing technology are transforming businesses around the world in very profound and fundamental way. Digital and Software based business models are preferred in every industry and that is why the IT industry is growing. Indian IT's core competencies and strengths have attracted significant investments from major countries.

Many companies are now choosing applications hosted in the cloud for their day-to-day operations. For example, according to statistics provided by hostingtribunal.com, 60% of computing workloads were running in the public cloud in 2019. Similarly, 94% of enterprise workloads are expected to be processed by cloud data centers in 2021. Companies are also opting for cloud-based data storage; thus boosting the demand for IT services.

Opportunities and Threat:

The main aim of the Company is to provide quality, innovative and good standard services to its customers. Your Company constantly focuses on its development, providing efficient and quality services and accurate and timely services at the scale that it operates. It always respects and encourage new ideals, innovative approaches and try to incorporate them into its services. It looks forward to create a healthy market for its customers to provide them Information and Technology services, digital services and other IT services as per the new market opportunities.

In the normal course of business, the Company is exposed to certain key risks like volatile global political and economic scenario, Restrictions on global mobility, location strategies, business model changes, litigation risks, currency volatility, breach of data privacy and protection, credit risks, risks associated with competition, Non-compliance to complex and changing global regulations. In any business, risks and prospects are inseparable. However as a responsible Management, the Company takes necessary steps to minimize the risks and maximize returns to its stakeholders. The risk Management policy of our Company also ensures mitigation of risks and smooth working of the functions of the Company.

Segment–wise or product-wise performance:

During the year under review, the Company has achieved the turnover of Rs. 8.49 lakhs for the Financial Year ended 31.03.2026 as against Rs. 10.85 lakhs for the Financial Year ended 31.03.2025. The profit after tax stood at Rs. 0.62 lakhs for the Financial Year ended 31.03.2026 as against the loss of Rs. -212.69 lakhs for the Financial Year ended 31.03.2025.

Outlook:

Economic headwinds seem to be gathering for business in general, and for the technology industry specifically. But there are many regulatory incentives that may spur innovation and growth in 2026 and beyond. To survive and thrive, technology companies should rededicate their efforts to improving supply operations, modernizing infrastructure, and leveraging growth opportunities.

The economy is showing some signs of stability, but there are lingering fears over continued challenges or further surprises. The Information Technology (IT) sector is moving at a rapid pace with innovations in technologies. Due to the Corona virus pandemic, organizations have now started shifting to invest in digital platforms and technology capacity to master future challenges. Until the pandemic hit, most onlookers expected that there was broad-based strength in the IT outsourcing market and that it would continue for the foreseeable future.

Risks and concerns:

The Company remains apprehensive of the market environment and the conditions of general economic slowdown and downturn, which is not allowing the contemporary markets to go into revival mode. Market buoyancy and fluctuating prices are key concerns, which are to be addressed appropriately to ensure projected growth.

Recent events have highlighted the importance of building organizational resilience, agility and adaptability. At the heart of any organization's resilience is its people, supported by enabling processes and technologies. The Company too has outlined its strategies well to bring out the best out of its work force in the trying circumstances and looks ahead for better results.

Internal control systems and their adequacy:

The Company has a good Internal Control system which is commensurate with its size and scale. It evaluates the adequacy of all internal controls and processes, and ensure strict adherence to clearly laid down processes and procedures. The Audit Committee of the Board of Directors regularly reviews the adequacy and effectiveness of Internal Control System.

The Company makes sure that all the compliances are maintained properly in written form and is well communicated to all the people working in our Company. Our processes work in a transparent manner to avoid any type of frauds and errors within the organization.

The Internal Control System of the Company takes care to provide reliable and accurate data that is necessary for decision making and to run business activity efficiently, safeguard the assets of the Company and ensures that rules and regulations are to be followed by the Business personnel. The Control Systems provide a reasonable assurance of recording the transactions of its operations in all material aspects and of providing protection against misuse or loss of Company's assets.

Discussion on financial performance with respect to operational performance:

During the year under review, the Company has achieved the turnover of Rs. 8.49 lakhs for the Financial Year ended 31.03.2026 as against Rs. 10.85 lakhs for the Financial Year ended 31.03.2025. The profit after tax stood at Rs. 0.62 lakhs for the Financial Year ended 31.03.2026 as against the loss of Rs. -212.69 lakhs for the Financial Year ended 31.03.2025.

The Company looks ahead with hopes to continue its good run and sustained growth in the current financial year and years to follow. The Company is pushing up its marketing synergies to gain access to newer markets with its product innovation strategies, improvement in overall operations and introduction of new range of products in line with prevalent trends that will help it to sail well in the ensuing financial year.

Material developments in Human Resources / Industrial Relations front, including number of people employed:

Manpower is the biggest strength of any organization. Your Company has a meagre but skilled, highly motivated and well-trained set of human resources as the Company believe that a motivated and empowered workforce is the key to sustained competitive advantage. There are completely defined procedure when it comes to hiring of employees based on projects in hand, so that the requirement exactly meets with the qualification and skills of potential candidate. As information technology requirements are very dynamic with the changing business environment, continuous and appropriate training to the personnel are crucial so that their knowledge and skills never turn obsolete.

Industrial relations have become one of the most delicate and complex problems of modern industrial society. Industrial progress is impossible without cooperation of employees and harmonious relationships. Therefore, it is in the interest of all to create and maintain good relations between employees and employers (management). The Company also has good relations with other companies in the similar stream of business and it shall be useful in understanding the market behaviour and phenomenon in depth and to stay updated with competitors both in growth and adoption of new technologies for cost effective operations.

Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor:

There are no significant changes in key financial ratios as compared to the immediately previous Financial Year.

Details of any change in Return on Net Worth as compared to the Immediately Previous Financial Year along with a detailed explanation thereto:

There is no change in return in net worth as compared to the immediately previous Financial Year.

Disclosure of Accounting Treatment:

The Company has not carried out any treatment different from that prescribed in Accounting Standards.

Disclaimer:

The above Management Discussion and Analysis contains certain forward-looking statements within the meaning of applicable security laws and regulations. These pertain to the Company's future business prospects and business profitability, which are subject to a number of risks and uncertainties and the actual results could materially differ from those in such forward looking statements. The risks and uncertainties relating to these statements include, but are not limited to, risks and uncertainties, regarding fluctuations in earnings, our ability to manage growth, competition, economic growth in India, ability to attract and retain highly skilled professionals, government policies and actions with respect to investments, fiscal deficits, regulation, etc. The shareholders and readers are cautioned that in the case of data and information external to the Company, no representation is made on its accuracy or comprehensiveness though the same are based on sources thought to be reliable. The Company does not undertake to make any announcement in case any of these forward-looking statements become materially incorrect in future or update any forward-looking statements made from time to time on behalf of the Company.

For and on behalf of the Board
Senthil Infotek Limited

	Sd/-	**Sd/-**
	Chellamani Pitchandi	**Sunkara Srivatsava**
	Managing Director	**Joint Managing Director (Additional)**
Place: Hyderabad	**(DIN: 01256061)**	**(DIN: 01725431)**
Date: 07.09.2026		

ANNEXURE-3

TABLE CONTAINING THE PARTICULARS IN ACCORDANCE WITH THE PROVISIONS OF SECTION 197(12) OF THE ACT, READ WITH RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014.

1. **The ratio of remuneration to each director to the median remuneration of the employees of the company for the financial year: Nil**

2. **The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year**

Name	Designation	Remuneration		Increase/ (Decrease) %
		FY 2025-26	FY 2024-25	
* Sweety Gupta	Company Secretary	83,500	2,25,000	--
** Dipak Kadel	Company Secretary	1,02,750	--	--
P Malliga	CFO	3,60,000	3,60,000	

3. **The percentage increase in the median remuneration of employees in the financial year**

Particulars	Remuneration		Increase/ (Decrease) %
	FY 2025-26	FY 2024-25	
Median Remuneration of all the employees per annum*	2,73,125	2,92,500	--

* Employees who have served for whole of the respective financial years have been considered.

4.

Particulars	Number
The number of employees on the rolls of the company as on March 31, 2026	2

5. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are nay exceptional circumstances for increase in the managerial remuneration

Particulars	Increase/ (Decrease) %
Average percentage increase in the remuneration of all Employees* (Other than Key Managerial Personnel)	--
Average Percentage increase in the Remuneration of Key Managerial Personnel	--

* Employees who have served for whole of the respective financial years have been considered.

6. Affirmation that the remuneration is as per the remuneration policy of the company.

The Company is in compliance with its remuneration policy.

DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACOUNT

As per Regulation 34(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the company hereby discloses the details of unpaid/unclaimed dividend and the respective share thereof as follows:

Aggregate No. of Shareholders and the outstanding shares in the suspense account at the beginning of the year.	No. of shareholders who approached the company for transfer of shares from suspense account during the year.	No. of shareholders to whom shares were transferred from suspense account during the year.	Aggregate No. of Shareholders and the outstanding shares in the suspense account at the end of the year.
Nil	Nil	Nil	Nil

** Voting Right on these shares shall remain frozen till the rightful owner of such shares claims the shares.

DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES:

Not applicable. (Since, no such contracts were entered, which impact the management or control or impose any restriction or create any liability, binding the company).

Independent Auditors' Report

To the Members of Senthil Infotek Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Senthil Infotek Limited, which comprise the Balance Sheet as at March 31st, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2026, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure-A" a statement on the matters specified in paragraphs 3 and 4 of the order.

2. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on March 31st, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2026, from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure- B".

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements to the financial statements in Note No43.;

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts;

iii. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company.

iv. A) The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

B) The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person or entity, including foreign entity with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding party("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

v. The company has neither declared nor paid any dividend during the year as per Section 123 of the Act.

vi. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

For MSPR & CO.,
Chartered Accountants
Firm Reg No. 010152S

Sd/-
CA Teja Kiran P
Partner
Membership No. 263464
UDIN: 26263464QTCNVH2562

Place: Hyderabad
Date: 27.05.2026

Annexure – A to the Independent Auditors' Report:

The Annexure referred to the Independent Auditors' report to the members of the company on the Ind AS financial statements for the year ended 31st March 2026, we report that

i.

(a) The Company has maintained proper records showing full particulars including quantitative details and situation of all major fixed assets.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

ii.

(a) As explained to us, the inventory has been physically verified by the management during the year at reasonable intervals;

(b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business

(c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records

iii. The Company has not granted any unsecured loans to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

v. The Company has not accepted any deposits within the meaning of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and no order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any tribunal.

vi. In our opinion and according to the information and explanations given to us, maintenance of cost records as specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 is not applicable to the company.

vii. According to the explanations and information given to us in respect of statutory dues the company has been regular in depositing undisputed statutory dues.

viii. According to the information and explanations given to us and on the basis of examination of the records, the Company has not defaulted in the repayment of loans along with interest to any financial institutions, banks or dues to debenture holders as at the balance sheet date.

ix. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3(x)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable.

x. According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

xi. According to the information and explanations given to us, we report that managerial remuneration has been paid in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Companies (Auditor's Report) Order, 2020 is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. According to the information and explanations given to us and based on our examination the company does not have an internal audit system and commensurate with the size and nature of the business.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Companies (Auditor's Report) Order, 2020 is not applicable.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

xvii. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

xviii. There has been no instance of any resignation of the statutory auditors occurred during the year.

xix. According to the information and explanations given to us and based on our examination of the records of the Company, the company is able to pay off the existing liabilities for next one year and material uncertainty doesn't exist as on date of audit report.

xx. CSR is not applicable to this company.

xxi. There are no adverse remarks in the audit reports issued by the respective auditors in case of companies included in the consolidated financial statements.

For MSPR & CO.,
Chartered Accountants
Firm Reg No. 010152S

Sd/-
CA Teja Kiran P
Partner
Membership No. 263464
UDIN: 26263464QTCNVH2562

Place: Hyderabad
Date: 27.05.2026

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Senthil Infotek limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of SENTHIL INFOTEK LIMITED ("the Company") as of March 31st, 2026, in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes.in.conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For MSPR & CO.,
Chartered Accountants
Firm Reg No. 010152S

Sd/-
CA Teja Kiran P
Partner
Membership No. 263464
UDIN: 26263464QTCNVH2562

Place: Hyderabad
Date: 27.05.2026

SENTHIL INFOTEK LIMITED

BALANCE SHEET AS ON 31-03-2026

(All amounts in Rupees lakhs, except share data and unless otherwise specified)

	PARTICULARS	Note No.	31 March 2026	31 March 2025
	(1) Non- Current Assets			
	(a) Property Plant & Equipment & Intangible assets			
	(i) Property Plant & Equipment	2.1	12.57	12.57
	(b) Non-current investments		0.00	0.00
	(c) Deffered Tax assets (net)		0.00	0.00
	(d) Long-Term Loans and Advances	2.2	0.00	0.00
	(e) Other Non-Current Assets		0.00	0.00
	Sub-Total: Non Current Assets		**12.57**	**12.57**
	2.Current assets			
	(a) Current Investment		0.00	0.00
	(b) Inventories		0.00	0.00
	(c) Trade Receivables	2.3	20.22	18.28
	(d) Cash and Bank Balance	2.4	232.56	227.23
	(e) Short-Term Loans and Advances	2.5	0.00	0.00
	(f) Other Current Assets	2.6	1.88	8.22
	Sub-Total : Current Assets		**254.66**	**253.73**
	TOTAL ASSETS		**267.23**	**266.30**
	EQUITY AND LIABILITIES			
	1. Shareholder's funds			
	(a) Share Capital	2.7	505.00	505.00
	(b) Reserves and Surplus	2.8	(238.92)	(239.53)
	(c) Money received against share warrants		0.00	0.00
	Sub-Total: Shareholder's Funds		**266.08**	**265.47**
	2. Share application money pending allotment		**0.00**	**0.00**
	3. Non- Current Liabilities			
	(a) Long-Term Borrowings		0.00	0.00
	(b) Deferred Tax liabilities (Net)		0.00	0.00
	(c) Other Long term liabilities		0.00	0.00
	(d) Long Term Provisions		0.00	0.00
	Sub-Total: Non Current Liabilities		**0.00**	**0.00**
	4. Current Liabilities			
	(a) Short Term Borrowings		0.00	0.00
	(b) Trade Payables		0.00	0.00
	(c) Other Current Liabilities	2.9	0.23	0.00
	(d) Short Term Provisions	2.10	0.93	0.83
	Sub-Total: Current Liabilities		**1.16**	**0.83**
	TOTAL EQUITY AND LIABILITIES		**267.23**	**266.30**
	Summary of the Significant Accounting Policies	1		
	The accoumpanying notes are an integral part of the Financial Statements			

As per our report of even date
For MSPR & co
Chartered Accountants
Firm Regn No.010152S

Sd/-
CA. Teja Kiran
Partner
M.No.263464
UDIN: 26263464QTCNVH2562

Place: Hyderabad
Date: 27-05-2026

For and on behalf of the board

Sd/-
C. Pitchandi
Managing Director
DIN : 01256061

Sd/-
P.Malliga
CFO

Sd/-
P. Seetha Lakshmi
Director
DIN:02779034

Sd/-
Dipak Kadel
Company Secretary

SENTHIL INFOTEK LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2026

(All amounts in Rupees lakhs, except share data and unless otherwise specified)

	Particulars		31 March 2026	31 March 2025
	INCOME			
I	Revenue from operations	2.11	8.49	10.85
II	Other Income	2.12	8.79	2.70
III	**Total Income (I + II)**		**17.27**	**13.55**
IV	**Expenses**			
	Employee Benefits Expense	2.13	7.55	5.83
	Depreciation and Amortization Expenses		0.00	0.00
	Finance Costs	2.14	0.00	0.00
	Other Expenses	2.15	9.01	220.41
	Total Expenses		**16.55**	**226.24**
V	Profit before exceptional and extraordinary items and tax (III-IV)		**0.72**	**-212.69**
VI	Exceptional Items		0.00	0.00
VII.	Profit before extraordinary items and tax (V-VI)		**0.72**	**-212.69**
VIII	Extraordinary items		0.00	0.00
IX	Profit before tax (VII-VIII)		**0.72**	**-212.69**
X	Tax expense:			
	(1) Current tax		0.10	0.00
	(2) Deferred tax (Asset)/Liability		0.00	0.00
	(3) MAT Credit Entitlement		0.00	0.00
	Total Of Tax Expenses		**0.10**	**0.00**
XI	Profit/(Loss) for the period (IX- X)		**0.62**	**-212.69**
XII	Earnings per equity share:			
	(1) Basic		0.00	0.00
	(2) Diluted		0.00	0.00
	Summary of the Significant Accounting Policies	1		
	The accoumpanying notes are an integral part of the Financial Statements			

As per our report of even date
For MSPR & co
Chartered Accountants
Firm Regn No.010152S

Sd/-
CA. Teja Kiran
Partner
M.No.263464
UDIN: 26263464QTCNVH2562

Place: Hyderabad
Date: 27-05-2026

For and on behalf of the board

Sd/-
C. Pitchandi
Managing Director
DIN : 01256061

Sd/-
P.Malliga
CFO

Sd/-
P. Seetha Lakshmi
Director
DIN:02779034

Sd/-
Dipak Kadel
Company Secretary

SENTHIL INFOTEK LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH,2026

(All amounts in Rupees lakhs, except share data and unless otherwise specified)

PARTICULARS	31-03-2026	31-03-2025
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	0.72	-212.69
add: Loss on sale of assets	0.00	202.80
Add: Depreciation		
Less:Interest Received	-8.79	-2.70
Operating Profit before Working Capital Changes	**(8.07)**	**(12.59)**
Working Capital changes		
Decrease/(Increase) in Trade Receivables	-1.94	-7.08
(Decrease)/Increase in other Current Liabilities & provisions	0.23	(1.49)
Decrease/Increase in loans and advances	0.00	0.00
Decrease/Increase in Other current Assets	6.34	2.94
Net Working Capital Changes	4.62	-5.63
Net Cash flow after working capital changes	**-3.44**	**-18.22**
Add: Prior Period items		
Provision for IT	**-0.01**	0.00
Net Cash flow from operating activities	**-3.45**	**-18.22**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	8.79	2.70
Sale of Fixed Assets	0.00	230.80
Purchase of Fixed Assets	0.00	0.00
Net Cash used in Investing Activities	**8.79**	**233.50**
C.CASH FLOW FROM FINANCING ACTIVITIES		
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**5.33**	**215.28**
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	**227.23**	**11.95**
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**232.56**	**227.23**

As per our report of even date
For MSPR & co
Chartered Accountants
Firm Regn No.010152S

Sd/-
CA. Teja Kiran
Partner
M.No.263464
UDIN: 26263464QTCNVH2562

Place: Hyderabad
Date: 27-05-2026

For and on behalf of the board

Sd/-
C. Pitchandi
Managing Director
DIN : 01256061

Sd/-
P.Malliga
CFO

Sd/-
P. Seetha Lakshmi
Director
DIN:02779034

Sd/-
Dipak Kadel
Company Secretary

Corporate Information:

SENTHIL INFOTEK Limited ("the Company") is a listed entity incorporated in India in the year 2002. The Registered office of the company is located 157, DHANA LAKSHMI SOCIETY, MAHENDRA HILLS EAST MARED PALLY SECUNDERABAD,HYDERABAD, TG-500026 India. The Shares of the company is listed in Bombay Stock Exchange.

1. Disclosure of Significant Accounting Policies:

a) Compliance with Indian Accounting Standards (Ind as)

The Standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind as) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013.

The standalone financial statements have been prepared on the historical cost basis except for certain instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Accordingly, the Company has prepared these Standalone Financial Statements which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss for the year ended 31st March 2026, the Statement of Cash Flows for the year ended 31st March 2026 and the Statement of Changes in Equity for the year ended as on that date, and accounting policies and other explanatory information (together hereinafter referred to as 'Standalone Financial Statements' or 'financial statements').

The financial statements are approved by the Board of Directors on 27-05-2026.

b) Basis of Preparation of financial statements

The separate financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) under historical cost convention on accrual basis except the assets and liabilities which have been measured at Fair Values.

- Financial instruments – measured at fair value;
- Assets held for sale – measured at fair value less cost of sale;
- Plan assets under defined benefit plans – measured at fair value
- Employee share-based payments – measured at fair value
- Biological assets – measured at fair value
- In addition, the carrying values of recognized assets and liabilities, designated as hedged items in fair value hedges that would otherwise be carried at cost, are adjusted to record changes in the fair values attributable to the risks that are being hedged in effective hedge relationship.

Current and Non-Current Classification:

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- Expected to be realized, or is intended to be sold or consumed, the Company's normal operating cycle;
- Held primarily for the purpose of trading;
- It is expected to be realized within twelve months after the reporting date; or
- It is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded
- It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.
- Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification

All other liabilities are classified as non-current liabilities.

c) Use of estimates and judgment

The preparation of the financial statements in conformity with Ind AS, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

This note provides an overview of the areas where there is a higher degree of judgment or complexity. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation.

The areas involving critical estimates or judgments are:

S.no	Name of the estimate	Note No	Remarks
1	Fair value of unlisted equity securities	Not applicable	No unlisted equity shares are held by the company during the current financial year
2	Goodwill impairment	Not applicable	No amount provided during the current Financial year
4	Useful life of intangible asset	Not Applicable	No amount provided during the current financial year
5	Defined benefit obligation	Not applicable	No amount provided during the current financial year
7	Measurement of contingent liabilities and contingent purchase consideration in a business combination	Not applicable	No amount provided during the current financial year
8	Current tax expense and current tax payable	Not applicable	No amount provided during the current financial year
9	Deferred tax assets for carried forward tax losses	Not applicable	No amount provided during the current financial year
10	Impairment of financial assets	Not applicable	No amount provided during the current financial year

d) Recent Accounting Pronouncements:

The Ministry of Corporate Affairs (MCA) has issued the Companies (Indian Accounting Standards) (Amendment) Rules, 2023 on 31st March, 2023 amending:

a) Ind AS 1, 'Presentation of Financial Statements' - This amendment requires companies to disclose their material accounting policies rather than their significant accounting policies.

b) Ind AS 8 'Accounting Policies, Changes in Accounting Estimates and Errors' - This amendment has introduced a definition of 'accounting estimates' and includes guidance to help distinguish changes in accounting policies from changes in accounting estimates.

c) Ind AS 12 'Income Taxes' - This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences. The amendments clarify how companies account for deferred tax on transactions such as leases

Based on a preliminary evaluation, the Company does not expect any material impact on the financial statements resulting from the implementation of these amendments

e) Functional and Presentation Currency:

The financial statements have been prepared and presented in Indian Rupees (₹), which is also the Company's functional currency.

f) Rounding off:

All amounts in the financial statement and accompanying notes are presented in (₹) Lakhs and have been rounded-off to one decimal place unless stated otherwise.

g) Approval of financial statements:

The financial statements are approved by the Board of Directors on 27-05-2026

1.1. Ind AS 105: Non-Current Assets held for Sale or Discontinued Operations:

This standard specifies accounting for assets held for sale, and the presentation and disclosure for discontinued operations:

Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less cost to sell, and depreciation on such assets to cease; and

(a) Assets that meet the criteria to be classified as held for sale to be presented separately in the balance sheet and the results of discontinued operations to be presented separately in the statement of profit and loss.

S.no	Particulars of Disclosures	As at 31st March 2026 (Rs.)	As at 31st March 2025 (Rs.)
1	A Description of Non-Current Asset (Disposal group)	-	-
2	A description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal	-	-
3	The gain or loss recognized in accordance with paragraphs 20– 22 and, if not separately presented in the statement of profit and loss, the caption in the statement of profit and loss that includes that gain or loss	-	-

1.2. Ind AS 106: Exploration for Evolution of Mineral resources:

This standard specifies the financial reporting for the exploration for evaluation of mineral resources. In particular, this standard requires:

a. Limited improvements to existing accounting practices for exploration and evaluation of expenditures

b. Entities that recognize exploration and evaluation of assets to assess such assets for impairment in accordance with this standard and measure any impairment.

Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for the evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation of assets recognized.

This Ind AS 106 is not applicable, the company is in the business of manufacture and trading of Copper products. Hence this Ind AS does not have any financial impact on the financial statements of the company.

1.3. Ind AS-16: Property, Plant and Equipment:

Property, Plant and Equipment are stated at cost less accumulated depreciation.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Property, plant and equipment which are significant to the total cost of that item of Property Plant and Equipment and having different useful life are accounted for as separately.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and carrying amount of the asset is recognized in the statement of profit or loss when the asset is derecognized.

Depreciation on Property Plant and Equipment is provided on Straight line method. Depreciation is provided based on useful life as prescribed under part C of schedule II of the Companies act, 2013.

S.no	Asset	Use full life in Years
1	Plant and Machinery	3-60
2	Electrical Installations	2-40
3	Lab Equipment	3-60
4	Computers	3-10
5	Office Equipment	2-20
6	Furniture & Fixtures	3-15
7	Vehicles	5-20

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (upto) the date on which asset is ready for use (disposed of).

Impairment

Property Plant and Equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

1.4 Impairment Assets (Ind AS 36)

The Company's non-financial assets, other than deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognized in the statement of profit and loss. Impairment loss recognized in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

The books of accounts of the company doesn't carry any impairment of assets during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company.

1.5 Intangible assets (Ind AS 38):

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their estimated useful life on straight line basis.

Subsequent costs are included in assets carrying amount or recognized or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

The residual Values, useful lives and methods of depreciation of Property Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of Intangible asset are measured as the difference between the net disposal proceeds and carrying amount of the asset is recognized in the statement of profit or loss when the asset is derecognized.

1.6 Cash Flow Statement (Ind AS 7):

Cash flows are reported using the indirect method under Ind AS 7, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

a). Non-cash items: Nil

b). Changes in Liability Arising from Financing Activity:

Particulars	01-Apr-25	Cash Flow		31-Mar-26
		Receipts	Payments	
Current Borrowings	-	-	-	-
Non-current Borrowings	-	-	-	-
Total	**-**	**-**	**-**	**-**

1.7 Operating Cycle:

The Company has adopted its normal operating cycle as twelve months based on the nature of products and the time between the acquisition of assets for processing and their realization, for the purpose of current / non-current classification of assets and liabilities.

1.8 Capital Work in Progress

Capital Work in Progress (CWIP) includes Civil Works in Progress, Plant & Equipment under erection and Preoperative Expenditure pending allocation on the assets to be acquired/commissioned, capitalized. It also includes payments made towards technical know-how fee and for other General Administrative Expenses incurred for bringing the asset into existence.

1.9 Investments:

Investments are classified as Non-Current and Current investments.

Investments, which are readily realisable and are intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried at lower of cost and fair value. Non-Current Investments are carried at cost less provision for other than temporary diminution, if any, in value of such investments.

1.10 Effects of changes in Foreign Rates (Ind AS 21):

Foreign currency transactions are recorded at the exchange rates prevailing on the dates when the relevant transactions took place. Exchange differences arising on settled foreign currency transactions during the year and translation of assets and liabilities at the year-end are recognized in the statement of profit and loss.

In respect of Forward contracts entered into to hedge risks associated with foreign currency fluctuation on its assets and liabilities, the premium or discount at the inception of the contract is amortized as income or expense over the period of contract. Any profit or loss arising from the cancellation or renewal of forward contracts is recognized as income or expense in the period in which such cancellation or renewal is made.

The company has not entered into any foreign exchange transactions during the reporting period, hence this accounting standard does not have financial impact on the financial statements.

1.11 Borrowing Costs (Ind AS 23):

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for the intended use or sale.

Investment income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets is recognized in the statement of profit and loss.

Discounts or premiums and expenses on the issue of debt securities are amortized over the term of related securities are included within borrowing costs. Premiums payable on early redemptions of debt securities, in lieu of future costs, are recognized as borrowing costs.

All other borrowing costs are recognized as expenses in the period in which it is incurred.

1.12 Revenue Recognition (Ind AS 18):

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

a) Sales Revenue is recognized on dispatch to customers as per the terms of the order. Gross sales are net of returns and applicable trade discounts and excluding GST billed to the customers.

b) Subsidy from Government is recognized when such subsidy has been earned by the company and it is reasonably certain that the ultimate collection will be made.

c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head “other income” in the statement of profit and loss.

d) All other incomes are recognized based on the communications held with the parties and based on the certainty of the incomes.

1.13 Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20):

Government grants:

Government grants are not recognized until there is a reasonable assurance that the Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognized in the Statement of Profit and Loss on a systematic basis over the years in which the Company recognizes as expenses the related costs for which the grants are intended to compensate or when performance obligations are me.

Government grants, whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets and nonmonetary grants are recognized and disclosed as ‘deferred income’ under non-current liability in the Balance Sheet and transferred to the Statement of Profit and Loss on a systematic and rational basis over the useful lives of the related assets.

The benefit of a government loan at a below-market rate of interest and the effect of this favorable interest is treated as a government grant. The loan or assistance is initially recognized at fair value and the government grant is measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rate and recognized to the income statement immediately on fulfillment of the performance obligations. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

1.14 Inventories (Ind AS 2):

Inventories are assets:

a. Held for sale in the ordinary course of business;

b. In the process of production for such sale;

c. In the form of materials or supplies to be consumed in the production process or in the rendering of services

Net Realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Inventories at the yearend are valued as under:

Raw Materials, Packing Material, Components, Consumables and Stores & Spares	At Cost as per First in First Out Method (FIFO).
Work in Progress and Finished goods	At lower of net realizable value and Cost of Materials plus Cost of Conversion and other costs incurred in bringing them to the present location and condition.

- Cost of Material excludes duties and taxes which are subsequently recoverable.
- Stocks at Depots are inclusive of duty, wherever applicable, paid at the time of dispatch from Factories.
- Based on the information provided the difference between physical verification and valuation of the inventories are charged to the profit and loss account.

1.15 Trade Receivables – Doubtful debts:

A Trade receivable represents the company's right to an amount of consideration that is unconditional.

Provision is made in the Accounts for Debts/Advances which is in the opinion of Management Are Considered doubtful of Recovery.

1.16 Retirement and other Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation other than contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders related service.

Gratuity liability is a defined benefit obligation and the cost of providing the benefits under this plan is determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for this plan using the projected unit credit method. Actuarial gains and losses for defined benefits plan is recognized in full in the period in which they occur in the statement of profit and loss.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The Company presents leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

1.17 Ind AS 17- Leases

A Lease is classified as a Finance Lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Finance charges in respect of finance lease obligations are recognized as finance costs in the statement of profit and loss. In respect of operating leases for premises, which are cancellable / renewable by mutual consent on agreed terms, the aggregate lease rents payable is charged as rent in the Statement of Profit and Loss.

1.18 Insurance Claims:

Insurance Claims are accounted for on the basis of claims admitted/expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

1.19 Earnings per Share (Ind AS 33):

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares

outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.20 Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37):

Provisions are recognized in the balance sheet when the company has a present obligation (legal or constructive) as a result of a past event, which is expected to result in an outflow of resources embodying economic benefits which can be reliably estimated. Each provision is based on the best estimate of the expenditure required to settle the present obligation at the balance sheet. Where the time value of money is material, provisions are made on a discounted basis.

Disclosure for Contingent liabilities is made when there is a possible obligation or present obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from the past events where it is either not probable that an outflow of resources embodying in economic benefits will be required to settle or a reliable estimate of amount cannot be made.

Disclosure for Contingent assets are made when there is possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. However Contingent assets are neither recognized nor disclosed in the financial statements.

1.21 Prior Period and Extraordinary and Exceptional Items:

(i) All Identifiable items of Income and Expenditure pertaining to prior period are accounted through “Prior Period Items”.

(ii) Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly. The nature and the amount of each extraordinary item be separately disclosed in the statement of profit and loss in a manner that its impact on current profit or loss can be perceived.

(iii) Exceptional items are generally non-recurring items of income and expenses within profit or loss from ordinary activities, which are of such, nature or incidence.

1.22 Financial Instruments (Ind AS 107 Financial Instruments: (Disclosures)

I. Financial assets:

A. Initial recognition and measurement

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

B. Subsequent Measurement

a) Financial assets measured at amortized cost (AC)

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose Objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial assets measured at fair value through profit or loss (FVTPL)

A Financial asset which is not classified in any of above categories are measured at FVTPL e.g. investments in mutual funds. Financial assets are reclassified subsequent to their recognition, if the Company changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 –Financial Instruments.

II. Financial Liabilities

A. Initial recognition

All financial liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognized in the Statement of Profit and Loss as finance cost.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments

1.23 Contingent Liabilities not provided for and commitments:

Nature of Contingent Liability	March 31, 2026	March 31, 2025
i. Unexpired guarantees issued on behalf of the company by Banks for which the Company has provided counter guarantee	NIL	NIL
ii. Bills discounted with banks which have not matured	Nil	Nil
iii. Corporate Guarantees issued by Company on behalf of others to Commercial Banks & Financial Institutions	Nil	Nil
iv. Collateral Securities offered to Banks for the limit Sanctioned to others	Nil	Nil
v. Legal Undertakings given to Customs Authorities for clearing the imports	Nil	Nil
vi. Claims against the company not acknowledged as debts		
a. Excise	NIL	NIL
b. Sales Tax	NIL	NIL
c. Service Tax	Nil	Nil
d. Income Tax	NIL	NIL
e. Civil Proceedings	NIL	NIL
f. Company Law Matters	Unascertainable	Unascertainable
g. Criminal Proceedings	Unascertainable	Unascertainable
h. Others	Nil	Nil
vii. Estimated amounts of contracts remaining to be executed on Capital Account and not provided for	Nil	Nil

1.24 Operating Segments (Ind AS 108)

Operating segment is a component of an entity:

a. That engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity).

b. Whose operating results are regularly reviewed by the entity's chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance, and

c. For which discrete financial information is available.

The Company has no Operating segments

1.25 Events After the Reporting Period (Ind AS 10)

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting and the date when the financial statements are approved by the Board of Directors in case of a company, and, by the corresponding approving authority in case of any other entity for issue. Two types of events can be identified:

a. Those that provide evidence of conditions that existed at the end of reporting period (adjusting events after the reporting period);

b. Those that are indicative of conditions that arose after the reporting period (non - adjusting events after the reporting period).

An entity shall adjust the amounts recognized in its financial statements to reflect adjusting events after the reporting period.

As per the information provided and Books of Accounts no such events are identified during the reporting period. Hence Ind AS 10 Events After the Reporting Period is not applicable.

1.26 Construction Contracts (Ind AS 11)

Construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, and function or their ultimate purpose or use.

The company is engaged manufacture of FMCG Products, Copper Water Bottles, and other Copper Products, hence Ind AS 11 “Construction Contract” is not applicable.

1.27 Income Taxes (Ind AS 12)

The Tax Expense for the period comprises of current and deferred tax.

- **Current Tax:**

Current Tax Assets and Liabilities are measured at the amount expected to be recovered from or paid to the Income tax authorities, based on tax rates and laws that are enacted at the Balance Sheet date.

- **Deferred Tax:**

Deferred tax liabilities are recognized for all timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if

there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company reassesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred Tax

		(Rs in Lakhs)
Particulars	**2025-26**	**2024-25**
Opening Balance		
Adj/Credit during the year	-	
Closing balance		

1.28 Exceptional Items:

Exceptional Items as disclosed in the Statement of Profit and Loss Account for 12 months ended 31 March 2026 comprise of the following, in aggregate:

i. During the year, the company has disposed majority of the assets except a small piece of land.

ii. There is a significant change in the segment revenues of the company.

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-03-2026

2.1 Property Plant & Equipment

Particulars	Land	Office Equipment	Furniture & Fixtures	Total
Cost or Valuation				
At 1st April 2024	433.60	5.97	6.60	446.17
Additions	0.00	0.00	0.00	0.00
Disposals	-433.60	0.00	0.00	-433.60
At 31 st March 2025	0.00	5.97	6.60	12.57
Additions	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00
At 31 st March 2026	0.00	5.97	6.60	12.57
Depreciation				
At 1st April 2024	0.00	0.00	0.00	0.00
Charge for the year	0.00	0.00	0.00	0.00
At 31 st March 2025	0.00	0.00	0.00	0.00
Charge for the year	0.00	0.00	0.00	0.00
At 31 st March 2026	0.00	0.00	0.00	0.00
Net Block As At 31.03.2026	0.00	5.97	6.60	12.57
Net Block As At 31.03.2025	0.00	5.97	6.60	12.57

NOTE 2.2 LONG TERM LOANS AND ADVANCES

PARTICULARS	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Non current		Current	
A) Secured	0.00	0.00	0.00	0.00
Capital Advances	0.00	0.00	0.00	0.00
Loans & Advances to related Parties	0.00	0.00	0.00	0.00
Others				
B) Unsecured	0.00	0.00	0.00	0.00
Capital Advances	0.00	0.00	0.00	0.00
Loans & Advances to related Parties	0.00	0.00	0.00	0.00
Others				
C) Doubtful	0.00	0.00	0.00	0.00
Capital Advances	0.00	0.00	0.00	0.00
Loans & Advances to related Parties	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00
Allowance for bad and doubtful loans				
Total	0.00	0.00	0.00	0.00

NOTE 2.3 : TRADE RECEIVABLES

	31 March 2026	31 March 2025
Trade Receivables for a period less than six months		
Unsecured and considerd good	20.22	18.28
	20.22	18.28

Trade Receivables ageing schedule as at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	1.94	5.00	5.85	7.43	-	-
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	5.00	5.85	7.43	-	-	53.61
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

NOTE 2.4 CASH AND BANK BALANCE

PARTICULARS	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Non-Current		Current	
Cash and Cash Equivalents				
Cash in Hand	0	0	4.34	0.12
Balance with Banks				
- In Current Account	0	0	118.22	117.11
- Other Bank Balances(give Details)				
- Earmarked Balances with Banks				
- Margin Money or Security against borrowings/guarantees				
Deposit with maturity more than 12 months	0	0		
Deposits With Banks			110.00	110.00
Total	0	0	232.56	227.23

NOTE 2.5 SHORT TERM LOANS AND ADVANCES

PARTICULARS	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Non-Current		Current	
A) Secured				
Capital Advances	0	0	0	0
Loans & Advances to related Parties	0	0	0	0
Others	0	0	0	0
B) Unsecured				
Capital Advances	0	0	0	0
Loans & Advances to related Parties	0	0	0	0
Others	0	0	0	0
C) Doubtful				
Capital Advances	0	0	0	0
Loans & Advances to related Parties	0	0	0	0
Others	0	0	0	0
Allowance for bad and doubtful loans	0	0	0	0
	0	0	0	0

NOTE 2.6 OTHER CURRENT ASSETS

PARTICULARS	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Non-Current		Current	
Mscellaneous expenditure	0	0	0.89	0.89
TDS Receivable	0	0	0.87	7.33
Interest Receivable	0	0	0.12	0
	0.00	0.00	1.88	8.22

Particulars	31 March 2026	31 March 2025
NOTE 2.7: SHARE CAPITAL :		
Authorised Share Capital		
6000000 Equity Shares of Rs.10/- each	600.00	600.00
(Previous Year 6000000 Equity Shares of Rs.10/- each)		
Total	**600.00**	**600.00**
Issued, Subscribed and Paid-up-Capital		
5050000 Equity Shares of Rs. 10/- each	505.00	505.00
(Previous Year 5050000 Equity Shares of Rs. 10/-)		
Total	**505.00**	**505.00**

Reconciliation of Equity Shares issued and fully paid up :

	31 March 2026		31 March 2025	
	No.of shares	Amount Rs.	No.of shares	Amount Rs.
Equity Shares at the beginning of the year	5050000	505.00	5050000	505.00
Number of Shares issued during the year and paid up	0	-	-	-
Number of Shares bought back during the year	0	-	-	-
Equity Shares at the end of the year	5050000	505.00	5050000	505.00

Reconciliation of Equity Shares Subscribed but not Fully paid up	31 March 2026		31 March 2025	
No of Shares Subscribed but not fully paid up at the beginning of the year	-	-	-	-
No of shares subscribed and fully paid up during the year	-	-	-	-
No of Shares bough back during the year	-	-	-	-
No of shares Subscribed but fully paid up at the end of the year	-	-	-	-

1. The company has only one class of shares referred to as equity shares having a par value of Rs.10/- per share.Each holder of Equity shares is entitled to one vote per share.

2. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

The details of share holders holding more than 5%				
Particulars	**31 March 2026**		**31 March 2025**	
Name of the share Holder	**No. of shares**	**% held**	**No. of shares**	**% held**
PITCHANDI CHELLAMANI	20,50,300	40.60%	20,50,300	40.60%
SEETHA LAKSHMI PITCHANDI	5,48,200	10.86%	5,48,200	10.86%
CEMENTEEL CONSTRUCTIONS PRIVATE LIMITED	8,67,000	17.17%	8,67,000	17.17%
D THIMMAPPA	2,95,000	5.84%	2,95,000	5.84%
Total	**37,60,500**	**74.47%**	**37,60,500**	**74.47%**

Shares held by Promoters :					
Name of the Promoter	31-03-2026		31-03-2025		% Change during the Year
	No.of Shares held	% of Total Shares	No.of Shares held	No.of Shares held	
PITCHANDI CHELLAMANI	20,50,300	40.60%	20,50,300	40.60%	Nil
SEETHA LAKSHMI PITCHANDI	5,48,200	10.86%	5,48,200	10.86%	Nil
PITCHANDI SELVAM	1,00,000	1.98%	1,00,000	1.98%	Nil
MALLIGA	1,00,000	1.98%	1,00,000	1.98%	Nil
P ANURADHA	50,000	0.99%	50,000	0.99%	Nil
CEMENTEEL CONSTRUCTIONS PRIVATE LIMITED	8,67,000	17.17%	8,67,000	17.17%	Nil
TOTAL	37,15,500	73.57%	37,15,500	73.57%	

NOTE 2.8 : RESERVES AND SURPLUS :

	31 March 2026	31 March 2025
Profit & Loss Account		
Balance as per the Last Financial Statement	(239.53)	(26.84)
Add: exces IT adjustment	(0.01)	0
Add: Profit /(Loss) for the year	0.62	(212.69)
Total	**(238.92)**	**(239.53)**

NOTE 2.9 OTHER CURRENT LIABILITIES

	31 March 2026	31 March 2025
Income received in advance;	0.00	0.00
"Share application Money pending Allotment - in excess of Authorised Capital"	0.00	0.00
Calls in Advance	0.00	0.00
Unpaid Dividends	0.00	0.00
Salaries and Wages Payable	0.23	0.00
Total	**0.23**	**0.00**

NOTE 2.10: SHORT TERM PROVISIONS

	31 March 2026	31 March 2025
Provision for Income tax	0.10	0.00
Audit Fees Payable	0.30	0.30
Others	0.53	0.53
Total	**0.93**	**0.83**

NOTE 2.11 : REVENUE FROM OPERATIONS :

	31 March 2026	31 March 2025
Sale of services	8.49	10.85
Operating Income	-	-
Total	**8.49**	**10.85**

NOTE 2.12: OTHER INCOME

	31 March 2026	31 March 2025
Interest Income From Deposits	8.68	2.70
Interest income from Income Tax refund	0.11	0.00
Total	**8.79**	**2.70**

NOTE 2.13 : EMPLOYEE BENEFIT EXPENSES :

	31 March 2026	31 March 2025
Salaries	7.55	5.83
Total	**7.55**	**5.83**

NOTE 2.14 : FINANCE COSTS

	31 March 2026	31 March 2025
Interest	0.00	0.00
Total	**0.00**	**0.00**

NOTE 2.15 : OTHER EXPENSES :

	31 March 2026	31 March 2025
Travelling & Conveyance	-	0.17
Bank Charges	0.01	0.28
Listing Fees/BSE Payments	4.77	6.14
Audit Fee	0.50	0.35
Office Maintenance	1.16	3.23
Advertisement & Publicity	0.60	-
Site Expenses		3.13
Vehicle Maintenance	0.31	0.97
Legal & prof charges and other expenses	1.66	3.34
Loss on Sale of Assets	-	202.80
Total	**9.01**	**220.41**

2.16 Earnings Per Share

	31 March 2026	31 March 2025
Net Profit for the period in Lakhs	0.62	(212.69)
Number of shares	50,50,000.00	50,50,000.00
	Rs.	Rs.
Earnings Per Share of Rs.10/- each	0.01	(4.21)

2.17 Auditor Fees

	31 March 2026	31 March 2025
Payment to Statutory Auditors	0.50	0.35

2.18 Ratios:

Particulars		31.03.2026	31.03.2025
a) Current Ratio :			
Current Assets- Numerator		254.66	253.73
Current Liabilities- Denominator		1.16	0.83
	Ratio	**220.49**	**305.70**
b)Debt Equity Ratio :			
Short term Borrowings		-	-
Long Term Borrowings		-	-
Total Debt - Numerator		**-**	**-**
Total Equity -Denominator		-	-
	Ratio	**-**	**-**
c)Debt Service Coverage Ratio :			
Profit afer Tax		0.62	(212.69)
Depreciation		-	-
Interest on Term Loan		-	-
	(A) Nominator	**0.62**	**(212.69)**
Interest on Term Loan		-	-
Repayment of Term Loan		-	-
	(B) Denominator	**-**	**-**
	Ratio	**-**	**-**
d)Return on Equity Ratio :			
Net Profit after Taxes - Numerator		0.62	(212.69)
Average Share Holders Equity-Denominator		505.00	505.00
	Ratio	**0.12**	**(42.12)**
e)Inventory Turnover Ratio :			
Cost of Goods Sold-Numerator		-	-
Average Inventory-Denominator		-	-
	Ratio	**-**	**-**
f)Trade Receivables Turnover ratio :			
Credit Sales -Numerator		-	-
Average Trade Receivables		19.25	18.28
	Ratio	**-**	**-**
g)Trade Payables Turnover Ratio :			
Net Credit Purchases-Numerator		-	-
Average Trade Payables -Denominator		-	-
	Ratio	**-**	**-**
h)Net Capital Turnover Ratio :			
Net Sales-Numerator		8.49	10.85
Average Working Capital-Denominator		253.20	758.74
	Ratio	**0.03**	**0.01**

i)Net Profit Ratio :			
Net Profit after Taxes- Nominator		0.62	(212.69)
Net Sales-Denominator		8.49	10.85
	Ratio	**0.07**	**(19.60)**
j)Return on Capital Employed :			
Profit before Interest and taxes- Numerator		0.72	(212.69)
Capital Employed-Denominator		266.08	265.47
	Ratio	**0.00**	**(0.80)**
k)Return on Investment :			
Net Profit Before Tax		0.72	(212.69)
Interest on Term Liabilities		-	-
	Numerator	**0.72**	**(212.69)**
Net Worth		266.08	265.47
Term Liabilities		-	-
	Denominator	**266.08**	**265.47**
	Ratio	**0.00**	**(0.80)**

2.3

i) The Company doesnot have any benami property and no proceedings have been initiated or pending against the company for holding any benami property.

ii) The Company doesn't have any transaction with companies struck off.

iii) The company doesn't have any charges or satisfaction which is yet to be registered with ROC beyond the Statutory period.

iv) The Company has not traded or invested in crypto currency or virtual currency during the financial yr.

v) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding(whether recorded in writing or otherwise)that the company shall :

a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsover by or on behalf of the funding party(Ultimate Beneficiaries) or

b) Provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

vi) The Company has not been declared willful defaulter by any bank or financial institution or goverment or any government authority.

vii) The Company has not any such transaction which is not recorded in the books of accounts that has been Surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961 (such as,search or survey or any other relevant provisions of the Income Tax Act,1961)

As per our report of even date
For MSPR & co
Chartered Accountants
Firm Regn No.010152S

Sd/-
CA. Teja Kiran
Partner
M.No.263464
UDIN: 26263464QTCNVH2562

Place: Hyderabad
Date: 27-05-2026

For and on behalf of the board

Sd/-
C. Pitchandi
Managing Director
DIN : 01256061

Sd/-
P.Malliga
CFO

Sd/-
P. Seetha Lakshmi
Director
DIN:02779034

Sd/-
Dipak Kadel
Company Secretary

30. Related Party Disclosures (Ind AS 24):

Related Party disclosures required as per Accounting Standard (Ind AS-24) on "Related Party disclosures "issued by the Institute of Chartered Accountants of India, are as below:

a) Names of related parties and the Description of Relationship:

Sl. No	Name	Relationship
(i)	**Subsidiaries**	
(ii)	**Key Management Personnel**	
	Shri Chellamani Pitchandi	Managing Director
	Smt. P.Malliga	CFO
	Dipak Kadel	CS
	Enterprises in which key managerial personnel has significant influence	
	Cementeel constructions private limited.	
(iii)	**Relatives of Key Managerial Personnel**	
	Smt. Seetha Lakshmi Pitchandi	Director
	Shri. Pitchandi Selvam	Relative of Director
	Related Party transactions.	
(iv)	Enterprises in which significant influence by key managerial personnel.	

31. Consolidated and Separate Financial Statement (Ind AS 27):

The company has no subsidiary companies for the current reporting period. Hence consolidate and separate financial statement are not applicable.

32. Investments in Associates (Ind AS 28):

The company has not made any investments in any of its associates during the reporting period. This accounting standard has no financial impact on the financial statements for the current reporting period.

33. Interest in Joint Ventures (Ind AS 31)

The company has no interest in any Joint ventures. This accounting standard has no financial impact on the financial statements for the current reporting period.

34. Earnings Per Share (Ind AS 33):

a) Basic Earnings Per Share for (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

Particulars	March 31, 2026	March 31, 2025
Profit After Tax (Rs.) - (A)	0.62	-
No. of Shares (Basic)- (B)	50.50	-
EPS (Basic) = (A)/(B)	0.01	-

b) Diluted earning per share (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

Particulars	March 31, 2026	March 31, 2025
Profit After Tax (Rs.) - (A)	0.62	-212.69
No. of Shares (Diluted) -(B)	50.50	50.50
EPS (Diluted) = (A)/(B)	-	-

35. Derivative instruments and un-hedged foreign currency exposure:

a) There are no outstanding derivative contracts as at March 31, 2026 and March 31, 2025.

b) Particulars of Un-hedged foreign currency exposure is: Nil

36. Confirmation of Balances:

Confirmation letters have been issued by the company to Trade Receivables, Trade Payables, Advances to suppliers and others advances requesting that the confirming party responds to the company only if the confirming party disagrees with the balances provided in the request and however the company has not received any letters on disagreements.

37. Net Current Assets:

(Rs in Lakhs)

S.no	Particulars	As at 31st March, 2026	As at 31st March, 2025
A	**Current Assets:**		
1	Inventories	-	-
2	Trade Receivables	20.22	18.28
3	Cash and Cash equivalent	232.56	227.23
4	Current Tax Asset (Net)	-	-
5	Other Current Asset	1.88	8.22
	Total Current Assets	**254.66**	**253.73**
B	**Current Liabilities:**		
1	Borrowings	-	-
2	Trade Payables	-	-
3	Other Current Liabilities	1.16	0.83
	Total Current liabilities	**1.16**	**0.83**
C	Current Assets-Current Liabilities	253.50	252.90

38. Revenue from Operations:

(Rs in Lakhs)

S.no	Particulars	As at 31st March 2026	As at 31st March 2025
1	Sale of goods:		
	Sale of Manufactured Products	8.49	10.85
	Stock In trade	-	-
	Total	8.49	10.85
2	Revenue from Sale of Service	-	-
3	Other Operating Revenues	-	-

39. Revenue Reconciliation:

S.no	Particulars	As at 31st March 2026	As at 31st March 2025
1	Sale of Products"		
	Domestic	8.49	10.85
	Exports	-	-
	Gross Revensue	8.49	10.85
	Less: Discount	-	-
	Less: Returns	-	-
	Less: price Concession	-	-
	Less Incentives and Performance bonus	-	-
	Less: Goods and service Tax	-	-
	Net Revenues recognized from contracts with customers	8.49	10.85

40. Other Income:

S.no	Particulars	As at 31st March 2026	As at 31st March 2025
1	Discounts Received		
2	Interest Received from FD	8.68	2.75
3	Other Income	-	-

41. Details of Loans given, Investments made and Guarantee given covered Under Section 186(4) of the Companies Act, 2013.

The company has not extended any Corporate Guarantees in respect of loans availed by any company/firm as at March 31, 2025

42. Auditors' Remuneration:

Particulars	March 31, 2026	March 31, 2025
Fees towards		
Statutory Audit	0.50*	0.35*

*The fees is exclusive of GST

43. Dues to Micro Small and Medium Enterprises:

Disclosure required as per section 22 of the Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act.) as at 31.03.2026.

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SL No	Description	March 31, 2026
1	Principal amount due to suppliers under MSMED	NIL
2	Interest accrued and due to suppliers covered under MSMED on the above amount, unpaid	NIL
3	Payment made to suppliers (with Interest) beyond the appointed day during the year.	NIL
4	Payment made to suppliers (other than interest) beyond the appointed day during the previous year	NIL
5	Interest paid to suppliers covered under MSMED	NIL
6	Interest due & Payable to suppliers covered under MSMED Act., towards payments already made.	NIL

The information has been given in respect of such vendors to the extent they could be identified as micro and small enterprises on the basis of information available with company.

As per the information provided / submitted by the Company, there are no dues to Micro, Small and Medium Enterprises covered under ('MSMED' Act, 2006).

44. Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk (Including currency risk and other price risks), credit risk and liquidity risk that could have significant influence on the company's business and operational/financial performance. The Board of directors reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

45. Credit Risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the company. The company has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using the expected credit loss model.

46. Liquidity risk

Liquidity risk refers to the risk that the company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as pre requirements. The Company's exposure to liquidity risk is minimal as the promoters of the company is infusing the funds based on the requirements.

47. Amounts have been rounded off to nearest Rupee.

48. Note No. 1 to 49 forms part of the financial statements of the company.

As per our report of even date
For MSPR & co
Chartered Accountants
Firm Regn No.010152S

Sd/-
CA. Teja Kiran
Partner
M.No.263464
UDIN: 26263464QTCNVH2562

Place: Hyderabad
Date: 27-05-2026

For and on behalf of the board

Sd/-
C. Pitchandi
Managing Director
DIN : 01256061

Sd/-
P.Malliga
CFO

Sd/-
P. Seetha Lakshmi
Director
DIN:02779034

Sd/-
Dipak Kadel
Company Secretary

BOOK POST

If undelivered please return to :

SENTHIL INFOTEK LIMITED

3rd Floor, Plot No 76,
Patel Engineering Building, Road No.
9A, Beside Andhra Prabha Office, Jubilee Hills,
Hyderabad, Rangareddy, Telangana -500033.